FURTHER AMENDING DEPARTMENT ORDER NO. 41-92, S. 1992 REGARDING FILING AND PROCESSING FEES ON ALL APPLICATIONS FOR TAX CREDITS AND DUTY DRAWBACKS, EXECUTIVE COMMITTEE RESOLUTION ...

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Pursuant to the provisions of Section 3(i) of Administrative Order No. 266 dated February 7, 1992, empowering the CENTER to collect appropriate fees in connection with the processing of tax credit and duty drawback applications, and Executive Order No. 197 of the Office of the President dated January 13, 2000, directing all departments, bureaus, commissions, agencies, offices and instrumentalities of the National Government, including government-owned or controlled corporations, to increase their rates of fees and charges by not less than twenty (20%) percent, the following changes in fee structure are hereby ordered:

> I.
> FILING AND PROCESSING FEES
>
> Department Order No. 41-92, s. 1992, as amended by Department Order No. 27-93, s. 1993 is hereby further amended to read as follows:
>
> "Section 1. Filing Fee. — A non-refundable fee shall be collected from the applicant/claimant upon every submission of documents for checklisting and/or for completing the documentary requirements of the CENTER, computed according to the following schedule."

Amount of Claim

Filing Fee

P100,000 and below

P200.00

From P100,001 to P400,000

P400.00

From P400,001 to P700,000

P600.00

From P700,001 to P1,000,000

P800.00

Over P1,000,000

P1,000.00

"Section 1.(a). Processing Fee. — A processing fee equivalent to one and one-fourth percent (1.25%) of the amount of claim shall be assessed and collected from the applicant/claimant upon completion of the required application documents and before the evaluation of the claim; PROVIDED, that the amount of processing fee shall not exceed ONE HUNDRED FIFTY THOUSAND PESOS (P150,000.00)."

II.
TCC TRANSFER FEE

The Executive Committee Resolution No. 9201, which provides for the collection of P150.00 tax credit certificate transfer fee, as clarified by Office Memorandum No. 93-04 dated July 27, 1993 is hereby amended to read as follows:

"1. A fee of P300.00 shall be payable for each application for transfer, regardless of the amount of TCC.

2. Where a tax credit certificate is transferred in part, the subsequent application for transfer of the remaining portion of the tax credit certificate shall also be subject to the payment of the transfer fee."

III.
TCC REPLACEMENT FEE

Item No. III of Office Order No. 94-01 which provides the guidelines for the replacement of lost TCCs, is hereby amended to read as follows:

"III. Upon application for the replacement of the TCC, a corresponding replacement fee shall be paid in accordance with the following schedule:

AMOUNT/UNUSED PORTION OF LOST TCC REPLACEMENT FEE

P100,000.00 and below

P2,000.00

From P100,001 to P400,000.00

P3,000.00

From P400,001 to P7,000.00

P4,000.00

From P700,001 to P1,000,000.00

P5,000.00

Over P1,000,000.00

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P6,000.00"

IV.
CERTIFICATION FEE

A fee of P150.00 shall be charged for each request enumerated hereunder:

1. That a firm has no similar, previous and/or outstanding application for tax credit and duty drawback;

2. That a firm has not utilized a particular Certificate of Identification, Export Declaration, Bill of Lading or Airway Bill for tax credit or duty drawback application;

3. The authenticity of Tax Credit Certificates;

4. Other similar requests for certification.

All fees and charges identified and amended herewith are deemed non-refundable.

All orders, guidelines, rules and regulations or parts thereof which are inconsistent with this Order are hereby repealed or modified accordingly.

This Order shall take effect fifteen (15) days after publication in at least two (2) newspapers of general circulation.

Adopted: 22 Aug. 2000

(SGD.) JOSE T. PARDO
Secretary

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