

PROCEDURAL GUIDELINES IN THE AVAILMENT BY PEOPLES TELEVISION NETWORK INC. OF TAX EXEMPTION PRIVILEGE UNDER TITLE IX, SECTION 21 OF R.A. NO. 7306

DOF DEPARTMENT ORDER NO. 65-92, October 06, 1992

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Pursuant to the provisions of Republic Act No. 7306, otherwise known as the "People's Television Network Incorporated Act", the following procedural guidelines are hereby promulgated:

SECTION 1. Legal Basis. — Section 21 thereof provides:

"Section 21. Tax Exemptions on Importations. — The importations of equipment, apparatus and materials to be actually, directly and exclusively used in the operation of the Network, whether purchased from or donated by any foreign government and/or private entity shall be free from the payment of any and all forms of taxes, license fees and customs duties that may be levied upon them. Such equipment and apparatus shall include cameras, TV monitors and recorders, TV transmitters, electronic tubes, editing machines, and all such necessary equipment required for television broadcasting: Provided, That the subsequent importation of equipment, apparatus and materials shall be subject to review by the Department of Finance: Provided, further, That in the event the equipment, apparatus and materials are sold to non-tax exempt persons or entities, the buyers shall be considered the exporters and who shall then be subject to tax."

SECTION 2. Scope - This circular covers the procedural guidelines in the availment of the privileges provided for under Section 21 of R.A. No. 7306 granting exemptions from the payment of taxes, license fees and customs duties on the importations of equipment, apparatus, and materials to be actually, directly and exclusively used by the People's Television Network Inc.

SECTION 3. Definition of Terms - In applying the provisions of this circular the following words and phrases shall have the sense and meaning indicated below:

- a. Equipment — a contrivance or tool actually, exclusively and directly needed by the People's Television Network Inc. in the operation of the Network such as cameras, machines, and all such necessary equipment required for television broadcasting.
- b. Apparatus — any device actually and directly needed in the operation of its network activities.
- c. Spare Parts — duplicate of any part of equipment/apparatus, needed as replacement.
- d. Materials — shall refer to items which are actually needed for broadcasting, i.e. electronic tubes, T.V. antenna, etc.
- e. Transfer to any person — includes natural or juridical persons.

SECTION 4. Procedure for Availment of Tax Exemptions - In order for the People's Television Network, Inc. to avail of the above-cited exemptions from the payment of customs duties and internal revenue taxes, the following procedural guidelines are hereby prescribed:

4.1. Letter — Formal application for tax exemption signed by the Network General Manager or in the absence of the General Manager, any officer designated to act in his place and stead during such absence attaching therewith the usual import documents, such as:

- Bill of Lading, Air Waybill Parcel Post, Notice or other shipping documents;
- Commercial Invoice and Packing List;
- Other relevant documents covering the shipment;

4.2. Sworn statement by the Network General Manager or any authorized representative that the equipment, apparatus, materials or spare parts are to be used actually, directly and exclusively in its network operations and the same, whether in whole or in part, shall not be transferred, bartered or exchanged in any manner whatsoever unless the corresponding duties and taxes due thereon have been fully paid and the disposition thereof covered by prior approval of the Secretary of Finance or his duly authorized representative.

4.3. The Department may require the submission of additional documents, undertaking or other related documents should the need arise.

SECTION 5. Inspection - The Department of Finance may conduct periodic pre/post inspection of imported articles to be released duty and tax-free pursuant to this Order.

SECTION 6. Penalty - All importations accorded duty and tax free release pursuant to this circular shall not be transferred or disposed of in any manner whatsoever to any person without the prior approval of the Department of Finance.

The penalties provided for by the National Internal Revenue Code (NIRC) or the Tariff and Customs Code of the Philippines (TCC) whichever is higher will be imposed against such violations.

SECTION 7. Effectivity - This circular shall take effect immediately.

(SGD.) RAMON R. DEL ROSARIO, JR.
Secretary of Finance

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