

Processing for Granting of Tax Exemption

Clients:

Higher Education Institutions in the Philippines

Requirements:

1. Letter - Application by a duly authorized representative of the institution indicating that the requesting school is non-stock and non-profit educational corporation, and the items being imported (under oath)
2. Bill of Lading/Airway bill Invoice or Importation documents such as placement orders/Proforma Invoice
3. Deed of undertaking duly notarized which must state categorically that the imported articles shall be used actually, directly and exclusively for educational purposes and shall not be resold, or transferred for material consideration
4. Certificate of CHED/DECS Recognition of School, Government Permit to Operate
5. Certified True Copy of Articles of Incorporation and By-Laws
6. In case of DONATIONS, Deed of Donation and the corresponding Deed of Acceptance

Schedule of the Availability of Service:

Monday to Friday
8:00 am to 5:00 pm

Fees:

Free of Charge

Total/Maximum Duration of Process:

Seven (7) Days

How to Avail of the Service

No.	Client Step	Agency Action	Office/Person Responsible	Location of Office	Duration of Activity <i>(under normal condition per transaction)</i>
1	Submits a letter of request for tax exemption to the CHED Records Section with all the required documents	Receives, records and immediately forwards the documents to the Ched Legal Service (CLS) Director	Records Officer	Office of Administrative Service (OAS) G/F HEDC Building	30 Minutes
2		Receives and records request	CLS Director's Staff	CLS 3/F HEDC Building	10 minutes

No.	Client Step	Agency Action	Office/Person Responsible	Location of Office	Duration of Activity <i>(under normal condition per transaction)</i>
3		Refers the requests to the staff for complete staff work	Director	CLS 3/F HEDC Building	½ day
4		Evaluates the application and prepares the endorsement letter with appropriate recommendations to the Department of Finance	Legal Assistant	CLS 3/F HEDC Building	1 day
5		Submits endorsement to the Chief for review and initials	Legal Assistant	CLS 3/F HEDC Building	½ day
6		Reviews endorsement and forwards the Order to the CLS Director for final review and initials	1. Director 2. Chief	CLS 3/F HEDC Building	½ day
7		Forwards to the Chairman for approval	Assigned Staff	CLS 3/F HEDC Building	30 minutes
8		Signs endorsement	Chairman	OC 4/F HEDC Building	½ day
9		Records and forwards to CLS	Assigned Staff	OC 4/F HEDC Building	30 minutes
10		Records and forwards to Records Section	Assigned Staff	CLS 3/F HEDC Building	30 minutes
11	Receives endorsement	Records and releases the endorsement order	Records Officer	OAS G/F HEDC Building	30 minutes
END OF TRANSACTION					