



Republic of the Philippines
DEPARTMENT OF ENERGY
(Kagawaran ng Enerhiya)

DEPARTMENT CIRCULAR NO. DC2018- 03 - 0006 //

OMNIBUS RULES AND REGULATIONS GOVERNING TAX-EXEMPT IMPORTATIONS FOR PETROLEUM OPERATIONS UNDER PRESIDENTIAL DECREE NO. 87, AS AMENDED AND COAL OPERATIONS UNDER PRESIDENTIAL DECREE NO. 972, AS AMENDED

WHEREAS, Presidential Decree No. 87 or the "*The Oil Exploration and Development Act of 1972*", as amended, and Presidential Decree No. 972 or the "*The Coal Development Act of 1976*", as amended, allow tax- and duty-free importation of machinery and equipment, materials and parts which are directly and actually needed and will be used exclusively by the contractor/operator in its operations;

WHEREAS, Section 5 (h) of R. A. 7638 or the "*Department of Energy Act of 1992*", as amended, states that the Department of Energy (DOE) shall exercise supervision and control over all government activities relative to energy projects;

WHEREAS, the then Bureau of Energy Development (BED) had issued various circulars providing for the rules and regulations governing tax-exempt importations for both petroleum and coal operations;

WHEREAS, Section 2 of Republic Act No. 9485 or the "*Anti-Red Tape Act of 2007*" mandates the government to promote transparency in each agency with regard to the manner of transacting with the public, which shall encompass a program for the adoption of simplified procedures that will reduce red tape and expedite transactions in government;

WHEREAS, consistent with the above-mentioned policy, it is high time that the existing circulars on tax-exempt certificate processing and issuance which were issued way back in 1980 to 2005 be updated, simplified and streamlined to make it responsive to the current situation;

NOW, THEREFORE, for and in consideration of the foregoing premises and pursuant to Section 5 (h) of R. A. 7638, as amended, the DOE does hereby promulgate the following rules and regulations:

Section 1. Scope and Application. This Department Circular shall govern the application, processing, approval and issuance of tax-exempt certificates ("TEC") for the importation, exportation and disposal of machinery, equipment, spare parts and materials used for Petroleum and Coal Operations.

Section 2. Definition of Terms. As used in this Circular, the following shall have the following respective meanings:

- a. **Actually, Directly and Exclusively Used**— means the use and utilization of machinery, equipment, spare parts and materials in the implementation of the approved work program of the Petroleum Service Contract or Coal Operating Contract;

- b. **Annual Procurement Plan** – means the consolidated program and activities by the SC operator or COC Holder for the current year, based on its approved WP and budget, including the machinery, equipment, spare parts and materials to be procured and the method for their procurement;
- c. **Applicant** – means the SC Operator or COC Holder with an application for the issuance of a TEC for the importation or exportation of machinery, equipment, spare parts and materials, and the sale or donation of unserviceable or used machinery, equipment, spare parts and materials duly filed with the DOE pursuant to this Circular;
- d. **Coal Operation** – means the activities of a COC Holder for: (a) the examination and investigation of lands, supposed to contain coal by detailed surface geologic mapping, core drilling, trenching, test pitting and other appropriate means, for the purpose of probing the presence of coal deposits and the extent thereof; (b) steps necessary to reach coal deposit so that it can be mined, including but not limited to shaft sinking and tunnelling; (c) the extraction, beneficiation and transportation up to the delivery point; and (d) the progressive mine rehabilitation and final decommissioning activities;
- e. **Coal Operating Contract Holder** – means the operator of a valid and subsisting COC issued under P.D. No. 972, as amended;
- f. **Emergency Importation** – means the importation of machinery, equipment, materials and spare parts not included in the work program but urgently needed to prevent accident, losses, and unnecessary delays and expenses;
- g. **Exportation** – means the act of sending or transmitting machinery, equipment, spare parts and materials from the Philippines to a foreign territory and covered by a TEC under a temporary Importation, or permanent Importation which is subject to repairs and/or regular maintenance;
- h. **Importation** – means the act of bringing in machinery, equipment, spare parts and materials which are Actually, Directly and Exclusively Used for Petroleum or Coal Operations from a foreign territory into the Philippine jurisdiction, with intent to land;
- i. **Machinery, Equipment, Spare Parts and Materials** – refer to capital equipment, major components thereof, non-perishable tools, machines and other mechanical, chemical and or electrical apparatus, whether fixed or movable; usual components of machinery and/or equipment which are subject to wear and tear arising from normal use, utilization and operation; and matters which are intended to be used in the creation of a mechanical structure, needed in Petroleum and Coal Operations;
- j. **Petroleum Operation** - means searching for and obtaining petroleum within the Philippines through drilling and pressure or suction or the like, and all other operations incidental thereto. It includes the transportation, storage, handling and sale (whether for export or for domestic consumption) of petroleum so obtained but does not include any: (1) transportation of petroleum outside the

Philippines; (2) processing or refining at a refinery; or (3) any transactions in the products so refined as defined under the SCs;

- k. **Service Contractor** - means the petroleum service contract holder and/or operator under a valid petroleum SC;
- l. **Tax Exemption Certificate (TEC)** – means the document issued by the DOE in accordance with Section 12 (b) of PD No. 87 and Section 16 (b) of PD No. 972 granting exemption from payment of tariff duties and compensating tax on the importation of machinery and equipment, and spare parts and all materials to the contractors for petroleum and coal operations; and
- m. **Technical Obsolescence** – means the design or specification of the asset no longer fulfills the function for which it was originally designed and/or the machinery, equipment, spare parts and/or materials covered by a TEC has diminished in value caused by changes in technology and new inventions rendering it less desirable in the industry, including a decline in value due to improved alternatives becoming available that are more cost effective, as may be verified and approved by the DOE.

Section 3. Conditions for the Importation, Exportation and Disposal of machinery, equipment, spare parts and materials for Coal and Petroleum Operations.

- A. The DOE shall allow the importation of machinery, equipment, spare parts and materials for petroleum and coal operations under the following conditions, to wit:
 - 1. The machinery, equipment, spare parts and materials of comparable price and quality are not manufactured domestically;
 - 2. The machinery, equipment, spare parts and materials are actually, directly and exclusively used by the Service Contractor or COC Holder in its petroleum and coal operations, or in operation for it by a subcontractor;
 - 3. The machinery, equipment, spare parts and materials are covered by shipping documents in the name of the SC Operator or COC Holder to whom the shipment will be delivered directly by the customs authorities; and
 - 4. Prior approval of the DOE was obtained by the contractor before the importation of such machinery, equipment, spare parts and materials, through the approved WP&B and APP.
- B. **Emergency Importation.** In case of emergency importation, the Applicant shall submit a written request showing the necessity of the emergency importation, subject to the conditions for regular importation under Section 3 (A) (1), (2) and (3) hereof.

In addition, the Applicant shall post a good and sufficient bond in favor of the Bureau of Customs (BoC) in an amount not less than the stated amount of duty and tax from which the Emergency Importation is being exempted. It shall be the

principal condition of the bond that the Applicant shall submit to the BoC within thirty (30) days from the withdrawal of the emergency importation from customs custody, the appropriate BoC required documents qualifying the Applicant to undertake the importation on a tax-exempt basis.

Failure of the Applicant to comply with the BoC required documents within the prescribed period shall cause the automatic cancellation of the bond in favor of the BoC without recourse to a suit in law.

C. Exportation. The DOE shall allow the exportation of machinery, equipment, spare parts and materials when the following conditions exist:

1. That the importation is only temporary importation as indicated in the application and the duly-issued TEC by the DOE; and
2. That the machinery, equipment, spare parts and materials are to be exported for repair and/or maintenance, as approved by the DOE.

In case of exportation without prior approval of the DOE, the applicant shall be liable to pay twice the amount of taxes and duties which were originally waived in its favor.

D. Disposal. The DOE shall allow and approve the disposal without tax if made to:

1. Another existing SC Operator or COC Holder under a valid petroleum service contract and/or coal operating contract;
2. For reasons of technical obsolescence as may be verified by the DOE; or
3. For purposes of replacement to improve and/or expand operation under the SC or COC.

SC Operators and COC Holders are not allowed to dispose its machinery, equipment, spare parts and materials which were imported under this Circular without the prior approval of the DOE, and payment of taxes and duties thereon, if applicable.

In case the SC Operator or COC Holder disposes the machinery, equipment, spare parts and materials without prior approval from the DOE, it shall pay twice the amount of taxes and duties thereon. Provided, that the SC Operator or COC Holder may be allowed to donate the machinery, equipment, spare parts and materials subject to the foregoing rules on disposal and only on the following additional conditions:

- a. It will involve used office equipment; or
- b. The recipient or beneficiary is a government entity.

For fully cost-recovered articles, machinery, equipment, spare parts and materials imported under this Circular, as provided for under the respective Petroleum SC and COC, the DOE reserves the right to send its duly authorized representatives

for the purpose of verifying conditions of the machinery, equipment, spare parts and materials prior to approval of the disposal and/or donation.

Section 4. Procedures, Forms and Documentary Requirements. The Applicant shall comply with the following rules and regulations on the application, evaluation, endorsement, approval, recording and reporting of applications for importation, exportation and disposal of machinery, equipment, spare parts and materials under this Circular.

1. The Applicant shall file four (4) sets of a completely filled-out Application Form attached hereto as **Annexes "A" to "E"** and sworn to by a responsible officer of the Applicant before a Notary Public.

The application shall cover only one (1) complete shipment and/or transaction.

In the Application Form, the Applicant shall submit proof, or declare under oath, that the machinery, equipment, spare parts and materials of comparable price and quality are not manufactured in the Philippines.

For importations, the Applicant shall attach shipping documents of the imported machinery, equipment, spare parts and materials, in its name to whom the shipment will be delivered directly by the customs authorities.

2. The TEC application shall be filed at least ten (10) working days prior to the actual Importation, Exportation or disposal.
3. The Applicant shall file the application, together with the necessary documents, with the Records Management Division of the DOE.
4. Upon receipt by the Records Management Division, the Applicant shall bring the application and supporting documents to the Petroleum Resources Development Division (PRDD) for petroleum operations, or to the Coal and Nuclear Minerals Division (CNMD) in case of coal operations.

Upon receipt of the TEC application, the PRDD or CNMD shall issue the TEC Application Number and Payment Order (PO) slip to the Applicant for the payment of the processing fee with the Treasury Division, in accordance with the DOE Schedule of Fees and Charges. Applications with incomplete documents shall not be accepted.

The PO slip shall only be valid for ten (10) calendar days upon issuance thereof and failure of the Applicant to pay the processing fee within the said period shall make to the application as null and void.

5. After payment of the processing fee, the Applicant shall then submit the application together with the supporting documents to the PRDD or CNMD for technical evaluation.

In case of Importation, the application shall be evaluated within one (1) working day from submission of the application whether it complies with the approved

WP&B and the APP, under the respective Petroleum SC or the COC. In case of Exportation and Disposal, the application shall be evaluated and acted upon within three (3) working days from receipt thereof.

The PRDD or CNMD shall inform the Applicant on the payment of fees for the DOE Sticker as provided for under Section 6 hereof, if applicable.

6. After the technical evaluation, the application shall be endorsed by the ERDB Director to the Legal Services for legal evaluation, together with a duly-prepared TEC Certificate of Qualification for Tax-Exemption and a Memorandum recommending the issuance of a TEC to the Assistant Secretary and Undersecretary in-charge of ERDB.

However, the approval of the Secretary shall be required for the following items:

- a. Transport vehicles and fuel; and
 - b. Those that, upon determination by the ERDB, do not clearly satisfy the condition of being for the actual, direct and exclusive use for the activity/purpose allowed under PD 87 and 972, both as amended.
7. Upon approval of the application, the approved and signed TEC Certificate of Qualification for Tax-Exemption shall be endorsed to the Records Management Division for dry seal and release to the Applicant. Any TEC Certificate of Qualification for Tax-Exemption not bearing the said seal shall not be considered as valid.

In case the application is disapproved in any stage hereof, the ERDB shall immediately inform the Applicant in writing stating the cause and/or reason for the disapproval.

8. For Emergency Importations, the Applicant shall submit, in addition to the foregoing requirements, a written request showing the necessity of the Emergency Importation, the urgency and the expected or actual date of arrival of the machinery, equipment, spare parts and/or materials and proof of the posting of a good and sufficient bond in favor of the BoC in an amount not less than the stated amount of duty and tax from which the Emergency Importation is being exempted.
9. In case of sale of machinery, equipment, spare parts and materials under Section 3(D) hereof, the Applicant shall submit to the DOE documents evidencing the consummation of such sale, including the proper reporting or remittance of gain, as may be applicable.

In addition, the application to sell machinery, equipment, spare parts and materials under this Circular shall be endorsed to the Conventional Energy Resources Compliance Division of the Financial Services (CERCD-FS) for review on the validated costs and related depreciation/amount cost recovered. Thereafter, the application shall then be forwarded to the PRDD or CNMD.

Section 5. Post-Importation Requirements. All Applicants shall comply with the following post importation requirements:


1. Within thirty (30) calendar days following the release of the Importation from BoC custody, the Applicant shall submit to the DOE copies of official documents indicating the description, quantity and price of the machinery, equipment, spare parts and materials imported, including the names of the supplier and carrying vessel and other particulars relating to said Importation.
2. The Applicant shall, within the same period, advise the DOE in writing of the precise place where the Importation has been taken and the actual use thereof. In case installation is necessary, the same shall be made within one hundred twenty (120) calendar days following the withdrawal of the Importation from BoC custody, unless said period is extended by the DOE upon proper request for good cause shown.

The DOE reserves the right to send its duly authorized representatives for the purpose of verifying whether the machinery, equipment, spare parts and materials has actually been installed and is being used in the Petroleum or Coal Operations, as represented by the SC Operator or COC Holder.

Section 6. Posting of DOE Sticker. The DOE shall evaluate whether the machinery, equipment, spare parts and materials shall be required to be pasted or sealed with DOE stickers.

1. The Applicant, upon the approval of the application, shall procure from the ERDB appropriate DOE Sticker to be pasted or sealed on all imported machinery, equipment, spare parts and materials, as determined in the evaluation by the DOE.
2. The Applicant shall, within a period of thirty (30) days upon release of the importation from BoC, post or seal the machinery, equipment, spare parts and materials with a DOE Sticker, in the presence of DOE personnel, if practicable. In case DOE personnel are not available, the Applicant shall submit a report, together with appropriate pictures, of the posting of DOE Sticker within the same period.
3. The DOE Sticker shall remain at all times conspicuously be posted at the imported machinery, equipment, spare parts and materials. In case of deterioration or damage thereto, the Applicant shall immediately procure from the ERDB replacement DOE Stickers.

4. The DOE Sticker shall have a measurement of at least 10 cm. X 27.5 cm. and shall display the emblem of the Department of Energy and shall provide the following notice:

	Republic of the Philippines Department of Energy
Tax exempt and entered under P.D. No. 87, as amended (or P.D. No. 972, as amended)	
DOE TEC No. _____	
Series _____	
SC Operator/ (or COC Holder) _____	
Location of the SC/COC: _____	

5. As provided for under Section 6 (1) hereof, the Applicant shall pay the DOE an amount of Three Hundred Pesos (P300.00), or as may be indicated in the DOE's Schedule of Fees and Charges, per DOE Sticker upon the filing with the DOE of an Application for TEC certificate. The DOE Sticker shall be attached to the TEC released by the DOE for endorsement to the Mabuhay Lane of the DOF.

Section 7. DOE Inspection, Reportorial Requirements, Recording and Data Base.

The following rules shall govern in the inspection, reporting, recording and data base management of TECs under this Circular.

1. All Applications under this Circular shall, at any reasonable time, be subject to inspection by the duly authorized staff of the DOE, subject to prior and reasonable notice to the Applicant. The DOE shall have the right of entry or access to any premises to inspect all machinery, equipment, spare parts and materials covered by this Circular.
2. The Applicant shall create a database of data and information on the machinery, equipment, spare parts and materials under this Circular and other related data and shall submit report to the DOE on the summary and status and/or updates of all Applications under this Circular on a semi-annual basis. The DOE may also require the submission of such other information as the Department may reasonably require under this Circular.
3. The Records Division of the DOE shall prepare and submit a monthly list of approved TEC Certificate of Qualification for Tax-Exemption applications to the Mabuhay Lane of the Department of Finance (DOF) for reconciliation reference. In addition, the Records Division shall copy furnish the ERDB a copy of such monthly list.
4. The PRDD or CNMD shall keep all records of the Applications and related documents and shall maintain a data base for records and reference purposes.

Section 8. Fees. The Applicant shall pay a processing fee of Seven Hundred Fifty Pesos (PhP750.00), or as may be indicated in the DOE's Schedule of Fees and Charges, for every Application under this Circular.

In case of a reapplication for an expired TEC and a request to amend an approved TEC, the Applicant shall pay a corresponding amount equivalent to the processing fee.

All processing fees, payments and fines and penalties made under this Circular shall not be a part of the Operating Expenses as defined under the respective Petroleum SC and COC and shall not be cost recoverable.

Section 9. Administrative Fines and Penalties. Subject to the requirements and procedures under Department Order No. DO2012-07-004 or the "*Rules of Practice and Procedures before the Department of Energy*", the following sanctions shall be imposed against the Applicant, in case of violations under this Circular:

1. Any serious tampering, falsification, misrepresentation or fraud committed in connection with applications under this Circular, including violations of the required posting or tampering of DOE Sticker, the offender shall be imposed the following fines and penalties:

First Offense – Ten Thousand Pesos and/or suspension of tax exemption privileges of the SC Operator or COC Holder for six (6) months, at the discretion of the DOE;

Second Offense - Twenty Thousand Pesos and/or suspension of tax exemption privileges of the SC Operator or COC Holder for one (1) year, at the discretion of the DOE;

Succeeding Offenses Suspension and/or Termination of the Petroleum SC or COC.

2. In case of multiple violations of the tax exemption privileges under this Circular with the intention to abuse or use the same for smuggling and/or other illegal activities, including the unauthorized utilization of the machinery, equipment, spare parts and materials for other purposes other than for coal or petroleum operations, the DOE, BoC or other authorities may institute seizure proceedings on the said machinery, equipment, spare parts and materials and shall cause the filing of the proper criminal or civil action against the Applicant as may be warranted under the Tariff and Customs Code and other applicable laws, rules and regulations.

Section 10. Separability Clause. If for any reasons, any provision of this Circular is declared unconstitutional or invalid, such part not affected shall remain in full force and effect.

Section 11. Repealing Clause. Any circulars, orders, letters of instructions or issuances contrary to or inconsistent with this Circular are hereby repealed, modified or amended accordingly.

Section 12. Effectivity. This Circular shall take effect fifteen (15) days after its publication in at least two (2) newspapers of general circulation.

Issued at the Energy Center, Rizal Drive, Bonifacio Global City, Taguig City.


ALFONSO G. CUSI
Secretary



MAR 15 2018

DOE TEC Form No. 1
(Application for TEC on Importation)

TEC Application No: _____

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF ENERGY

APPLICATION FOR TAX-EXEMPT IMPORTATIONS UNDER
PRESIDENTIAL DECREE NO. 87, as amended/
PRESIDENTIAL DECREE NO. 972, as amended

NAME OF APPLICANT :

OFFICE ADDRESS :

TELEPHONE NUMBER :

MACHINERY, EQUIPMENT, SPARE PARTS, MATERIALS TO BE IMPORTED							FOR SPARE PARTS	
NO. OF UNITS	DESCRIPTION	ITEM PRICE IN US\$ DOLLAR (US\$)	ESTIMATE OF TAXES AND DUTIES WAIVED IN PHILIPPINE PESO (PHP)	SPECIFIED USE & PLACE OF USE OR INSTALLATION	SPECIFIC COST ITEM AND PAGE NUMBER IN THE SUBMITTED AND ERDB APPROVED WORK PROGRAM	SPECIFIED COST ITEM AND PAGE NUMBER IN THE SUBMITTED AND ERDB APPROVED ANNUAL PROCUREMENT PLAN	DESCRIPTION, TEC NUMBER AND ACQUISITION COST OF THE PRINCIPAL/EQUIPMENT MACHINERY THAT USES THE IMPORTED SPARE PARTS	REASON/ CAUSE OF THE REPLACEMENT OF THE PARTS

Department of Energy	
Department	Initials/Date
Treasury Division	
PRDD*/ CNMD** Technical	
UCELSD*** Legal	

* Petroleum Resources Development Bureau
** Coal Nuclear Minerals Division
*** Upstream Conventional Energy Legal Services Division

COMPUTATION OF CUSTOMS DUTIES & TAXES

No. of Units	Item Description	Computation	Duties and Taxes Waived

THE APPLICANT CERTIFIES:

1. That the above described machinery, equipment, spare parts and/or materials are directly and actually needed and will be used exclusively in the particular phase of exploration, development and production operations for it by a contractor or a subcontractor;
2. That the same are not manufactured domestically at comparable prices and quality;
3. That the importation involved shall in no case entail payment in foreign exchange out of the country's international reserve.
4. That the importation will be imported on _____ and will be entered at the port of _____.
5. That this is a regular/emergency importation (see attached justification for emergency importation).
6. That all information provided in DOE TEC Form No. 1 and the justification per emergency importation (if applicable) are true and correct.

Done in the City/Province of _____, this day of _____, 20____.

APPLICANT

Republic of the Philippines
City/Province of _____) S. S.
_____)

Subscribed and sworn to before me this _____ day of _____, 20 ____, in the City/Province of _____, affiant exhibited to me his/her (Competent evidence of Identity), issued by the _____ (Government Agency) on _____ and set to expire on _____ as his/her competent evidence of identity bearing his/her photograph and signatures, known to me as the same person who personally signed the foregoing instrument before me and avowed under penalty of law to the whole truth of the contents of said instrument.

NOTARY PUBLIC
Commission No. _____
Notary Public for _____
Until December 31, 20____
Roll No. _____
IBP Lifetime Roll No. _____
PTR No. _____
MCLE Compliance No. _____

Doc No. _____
Page No. _____
Book No. _____
Series No. _____

DOE TEC Form No. 2
 (Application for TEC on Exportation)

TEC Application No: _____

**REPUBLIC OF THE PHILIPPINES
 DEPARTMENT OF ENERGY**

**APPLICATION FOR EXPORTATION OF
 TAX-EXEMPT IMPORTATIONS MADE UNDER
 PRESIDENTIAL DECREE NO. 87, as amended/
 PRESIDENTIAL DECREE NO. 972, as amended**

NAME OF APPLICANT :

OFFICE ADDRESS :

TELEPHONE NUMBER :

MACHINERY, EQUIPMENT, SPARE PARTS, MATERIALS

NO. OF UNITS	DESCRIPTION	TEC NO.	RECEIPT/PLACE OF EXPORTATION	REASON FOR EXPORTATION										
			<table border="1" data-bbox="724 1123 1161 1433"> <thead> <tr> <th colspan="2">Department of Energy</th> </tr> <tr> <th>Department</th> <th>Initials/Date</th> </tr> </thead> <tbody> <tr> <td>Treasury Division</td> <td></td> </tr> <tr> <td>PRDD*/ CNMD** (Technical)</td> <td></td> </tr> <tr> <td>UCELSD*** (Legal)</td> <td></td> </tr> </tbody> </table>	Department of Energy		Department	Initials/Date	Treasury Division		PRDD*/ CNMD** (Technical)		UCELSD*** (Legal)		
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Department	Initials/Date													
Treasury Division														
PRDD*/ CNMD** (Technical)														
UCELSD*** (Legal)														

* Petroleum Resources Development Bureau
 ** Coal Nuclear Minerals Division
 *** Upstream Conventional Energy Legal Services Division

THE APPLICANT CERTIFIES:

1. That the above described machinery, equipment, spare parts and/or materials is/are temporary importation or for repair of permanent importation.
2. That all information provided in DOE TEC Form No. 2 are true and correct.

Done in the City/Province of _____, this day of ____, 20__.

APPLICANT

Republic of the Philippines
City/Province of _____) S. S.
_____)

Subscribed and sworn to before me this ____ day of _____, 20 ____, in the City/Province of _____, affiant exhibited to me his/her (Competent evidence of Identity), issued by the ____ (Government Agency) on _____ and set to expire on _____ as his/her competent evidence of identity bearing his/her photograph and signatures, known to me as the same person who personally signed the foregoing instrument before me and avowed under penalty of law to the whole truth of the contents of said instrument.

NOTARY PUBLIC
Commission No. _____
Notary Public for _____
Until December 31, 20__
Roll No. _____
IBP Lifetime Roll No. _____
PTR No. _____
MCLE Compliance No. _____

Doc No. _____
Page No. _____
Book No. _____
Series No. _____

DOE TEC Form No. 3
 (Application for TEC on Sale/Disposal)

TEC Application No: _____

**REPUBLIC OF THE PHILIPPINES
 DEPARTMENT OF ENERGY**

**APPLICATION FOR SALE/DISPOSITION OF
 TAX-EXEMPT IMPORTATIONS MADE UNDER
 PRESIDENTIAL DECREE NO. 87, as amended/
 PRESIDENTIAL DECREE NO. 972, as amended**

NAME OF APPLICANT :

OFFICE ADDRESS :

TELEPHONE NUMBER :

MACHINERY, EQUIPMENT, SPARE PARTS, MATERIALS

NO. OF UNITS	DESCRIPTION	TEC NO.	RECEIPT/PLACE OF SALE OR DISPOSITION	REASON FOR SALE OR DISPOSITION										
			<table border="1" data-bbox="735 1123 1182 1433"> <thead> <tr> <th colspan="2">Department of Energy</th> </tr> <tr> <th>Department</th> <th>Initials/Date</th> </tr> </thead> <tbody> <tr> <td>Treasury Division</td> <td></td> </tr> <tr> <td>PRDD*/ CNMD** (Technical)</td> <td></td> </tr> <tr> <td>UCELSD*** (Legal)</td> <td></td> </tr> </tbody> </table>	Department of Energy		Department	Initials/Date	Treasury Division		PRDD*/ CNMD** (Technical)		UCELSD*** (Legal)		
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Department	Initials/Date													
Treasury Division														
PRDD*/ CNMD** (Technical)														
UCELSD*** (Legal)														

* Petroleum Resources Development Bureau
 ** Coal Nuclear Minerals Division
 *** Upstream Conventional Energy Legal Services Division

THE APPLICANT CERTIFIES:

1. That the above described machinery, equipment, spare parts and/or materials is/are for sale/disposal due to either of the following reasons:
 - a. No longer needed for the operations.
 - b. For reasons of technical obsolescence.
 - c. For purpose of replacement to improve and/or expand operation.

2. That all information provided in DOE TEC Form No. 3 are true and correct.

Done in the City/Province of _____, this day of ____, 20__.

APPLICANT

Republic of the Philippines
City/Province of _____) S. S.
_____)

Subscribed and sworn to before me this ____ day of _____, 20 __, in the City/Province of _____, affiant exhibited to me his/her (Competent evidence of Identity), issued by the _____ (Government Agency) on _____ and set to expire on _____ as his/her competent evidence of identity bearing his/her photograph and signatures, known to me as the same person who personally signed the foregoing instrument before me and avowed under penalty of law to the whole truth of the contents of said instrument.

NOTARY PUBLIC
Commission No. _____
Notary Public for _____
Until December 31, 20__
Roll No. _____
IBP Lifetime Roll No. _____
PTR No. _____
MCLE Compliance No. _____

Doc No. _____
Page No. _____
Book No. _____
Series No. _____

DOE TEC Form No. 4
 (Application for TEC on Transfer)

TEC Application No: _____

**REPUBLIC OF THE PHILIPPINES
 DEPARTMENT OF ENERGY**

**APPLICATION FOR TRANSFER OF
 TAX-EXEMPT IMPORTATIONS MADE UNDER
 PRESIDENTIAL DECREE NO. 87, as amended/
 PRESIDENTIAL DECREE NO. 972, as amended**

NAME OF APPLICANT :

OFFICE ADDRESS :

TELEPHONE NUMBER :

MACHINERY, EQUIPMENT, SPARE PARTS, MATERIALS

NO. OF UNITS	DESCRIPTION	TEC NO.	RECEIPT/PLACE OF TRANSFER	REASON FOR TRANSFER										
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UCELSD*** (Legal)														

* Petroleum Resources Development Bureau
 ** Coal Nuclear Minerals Division
 *** Upstream Conventional Energy Legal Services Division

ANNEX "D"

THE APPLICANT CERTIFIES:

1. That the above described machinery, equipment, spare parts and/or materials is/are needed and required by other Petroleum service contractor or Coal Operating Contract Operator of the Department in its/their operations.
2. That all information provided in DOE TEC Form No. 4 are true and correct.

Done in the City/Province of _____, this day of _____, 20____.

APPLICANT

Republic of the Philippines
City/Province of _____) S. S.
_____)

Subscribed and sworn to before me this _____ day of _____, 20____, in the City/Province of _____, affiant exhibited to me his/her (Competent evidence of Identity), issued by the _____ (Government Agency) on _____ and set to expire on _____ as his/her competent evidence of identity bearing his/her photograph and signatures, known to me as the same person who personally signed the foregoing instrument before me and avowed under penalty of law to the whole truth of the contents of said instrument.

NOTARY PUBLIC
Commission No. _____
Notary Public for _____
Until December 31, 20____
Roll No. _____
IBP Lifetime Roll No. _____
PTR No. _____
MCLE Compliance No. _____

Doc No. _____
Page No. _____
Book No. _____
Series No. _____

DOE TEC Form No. 5
 (Application for TEC on Donation)

TEC Application No: _____

**REPUBLIC OF THE PHILIPPINES
 DEPARTMENT OF ENERGY**

**APPLICATION FOR DONATION OF
 TAX-EXEMPT IMPORTATIONS MADE UNDER
 PRESIDENTIAL DECREE NO. 87, as amended/
 PRESIDENTIAL DECREE NO. 972, as amended**

NAME OF APPLICANT :

OFFICE ADDRESS :

TELEPHONE NUMBER :

MACHINERY, EQUIPMENT, SPARE PARTS, MATERIALS

NO. OF UNITS	DESCRIPTION	TEC NO.	NAME OF DONEE (Government Agency/LGU)	REASON FOR DONATION										
			<table border="1" data-bbox="740 1123 1185 1433"> <thead> <tr> <th colspan="2">Department of Energy</th> </tr> <tr> <th>Department</th> <th>Initials/Date</th> </tr> </thead> <tbody> <tr> <td>Treasury Division</td> <td></td> </tr> <tr> <td>PRDD*/ CNMD** (Technical)</td> <td></td> </tr> <tr> <td>UCELSD*** (Legal)</td> <td></td> </tr> </tbody> </table>	Department of Energy		Department	Initials/Date	Treasury Division		PRDD*/ CNMD** (Technical)		UCELSD*** (Legal)		
Department of Energy														
Department	Initials/Date													
Treasury Division														
PRDD*/ CNMD** (Technical)														
UCELSD*** (Legal)														

* Petroleum Resources Development Bureau
 ** Coal Nuclear Minerals Division
 *** Upstream Conventional Energy Legal Services Division

THE APPLICANT CERTIFIES:

1. That the above described machinery, equipment, spare parts and/or materials is/are to be donated due to either/or of the following reasons:
 - a. No longer needed for their operations.
 - b. For reasons of technical obsolescence.
 - c. For purpose of replacement to improve and/or expand operation.
2. That all information provided in DOE TEC Form No. 5 are true and correct.

Done in the City/Province of _____, this day of _____, 20____.

APPLICANT

Republic of the Philippines
City/Province of _____) S. S.
_____)

Subscribed and sworn to before me this _____ day of _____, 20 ____, in the City/Province of _____, affiant exhibited to me his/her (Competent evidence of Identity), issued by the _____ (Government Agency) on _____ and set to expire on _____ as his/her competent evidence of identity bearing his/her photograph and signatures, known to me as the same person who personally signed the foregoing instrument before me and avowed under penalty of law to the whole truth of the contents of said instrument.

NOTARY PUBLIC
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