

Republika ng Pilipinas
(Republic of the Philippines)
KAGAWARAN NG EDUKASYON, KULTURA AT ISPORTS
(DEPARTMENT OF EDUCATION, CULTURE AND SPORTS)
Maynila

August 15, 1988

DECS O R D E R
No. 79, s. 1988

TAX EXEMPTIONS AND DUTY-FREE ENTRY IMPORTATIONS

To: Undersecretaries
Assistant Secretaries
Bureau Directors/Regional Directors
Cultural Agency Directors
Chief of Service and Heads of Units/Centers

1. Pursuant to the Implementing Regulations of the Department of Finance relative to the provisions of the 1987 Constitution on tax exemptions and duty-free entry importations of duly recognized educational institutions, all requests related thereto shall be processed for further appropriate action by the Department of Finance, Bureau of Internal Revenue and/or the Bureau of Customs under the signature of the Undersecretary for Legal and Legislative Affairs.
2. For this purpose, all requests shall conform with the requisites provided in the appropriate issuances and the signing authority may draw the support and assistance of any other official, agency or entity as may be necessary to fully implement the benefits of tax exemptions and duty-free entry importations as allowed under the 1987 Constitution.
3. All requests for the benefits of tax exemptions and duty-free entry importations shall be processed expeditiously and efficiently and shall be given priority attention by advising the interested party to immediately complete all documentation requirements. The processing of the requisite indorsement shall be completed within two (2) working days from submission of all required documentation.
4. Any order, memoranda or issuance inconsistent herewith is hereby repealed or modified accordingly.
5. This Order shall take effect immediately and strict compliance thereof is enjoined.

(SGD-) LOURDES R. QUISUMBING
Secretary

Reference: None

Allotment: 1--(M.O. 1-87)

To be indicated in the Perpetual Index
under the following subjects:

OFFICIALS
RULES & REGULATIONS
TAXES