

**[ ADMINISTRATIVE ORDER NO. 138, July 19, 1994 ]**

**STRENGTHENING THE OPERATION OF THE ONE-STOP SHOP  
INTER-AGENCY TAX CREDIT AND DUTY DRAWBACK CENTER FOR  
THE PROCESSING OF ALL TAX CREDITS AND DUTY DRAWBACKS**

**WHEREAS**, the establishment under Administrative Order No. 266, series of 1992, of the One-Stop Shop Inter-Agency Tax Credit and Duty Drawback Center (CENTER) in the Department of Finance has greatly enhanced and facilitated the processing and release of claims for tax credits/duty drawbacks by export-oriented firms;

**WHEREAS**, there is still a need to further reinforce and strengthen the operation of the CENTER in support of global competitiveness;

**NOW, THEREFORE, I, FIDEL V. RAMOS**, President of the Philippines, by virtue of the powers vested in me by law, do hereby order the following:

SECTION 1. **CENTER** - The CENTER is hereby declared and made a permanent unit in the Department of Finance, and its personnel complement shall be appointed in accordance with existing Civil Service Law, rules and regulations.

SEC. 2. **HARMONIZED TAX CREDITS** - The CENTER is directed to institute a simplified and harmonized system of tax credits in order to facilitate trade and enhance the competitiveness of the export sector.

SEC. 3. **FEES AND OTHER INCOME** - Subject to budgetary laws, circulars, and regulations, income from fees and other charges collected by the CENTER shall constitute a trust fund which shall be expended exclusively in accordance with the purposes of Administrative Order No. 266, series of 1992.

SEC. 4. **REPEALING CLAUSE** - All orders, guidelines, and regulations or portions thereof, which are in conflict with this Administrative Order are hereby repealed or modified accordingly.

SEC. 5. **EFFECTIVITY** - This Administrative Order shall take effect fifteen (15) days after publication in the Official Gazette or in a newspaper of general circulation.

DONE in the City of Manila, this 19<sup>th</sup> day of July, in the year of Our Lord, nineteen hundred and ninety-four.

(Sgd.) **FIDEL V. RAMOS**  
President of the Philippines

By the President:  
(Sgd.) **TEOFISTO T. GUINGONA, JR.**  
Executive Secretary

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