

**[ DOF DEPARTMENT ORDER NO. 041-92, s. 1992,  
May 08, 1992 ]**

**ASSESSING AND COLLECTING PROCESSING FEES ON ALL  
APPLICATIONS/CLAIMS OF EXPORTERS PURSUANT TO SECTION  
3(i) OF ADMINISTRATIVE ORDER NO. 266 DATED FEBRUARY 7,  
1992 AND FOR OTHER PURPOSES**

Pursuant to the provisions of Sections 3(i) of Administrative Order No. 266 dated February 7, 1992 in relation to Executive Order No. 266, Letter of Instructions No. 1355, Executive Order No. 765, Section 106(c) of the Tariff and Customs Code of the Philippines, Section 106 of the National Internal Revenue Code and such other applicable incentive laws, the following are hereby promulgated:

SECTION 1. Processing Fee. — After due verification of the completeness of the application for tax credit/duty drawback, a processing fee equivalent to one percent (1%) of the amount of claim shall be assessed and collected from the applicant-claimant: Provided however, That the amount of processing fee shall not be more than Ten Thousand Pesos (P10,000.00).

SECTION 2. Trust Fund. — All fees, charges and other receipts assessed and collected by the CENTER in pursuance of Administrative Order No. 266 shall be treated and recorded as income of Trust Fund of the CENTER, and shall be expended to enhance the effectiveness and efficiency of the CENTER, including but not limited to granting of allowances, overtime pays and other material benefits and incentives to its members and staff as provided in Section 3(i) thereof.

SECTION 3. Repealing Clause. — All orders, guidelines, rules and regulations or parts thereof which are inconsistent with this Order are hereby repealed or modified accordingly.

SECTION 4. Effectivity. — This Order shall take effect on May 8, 1992.

Adopted: 8 May 1992

(Sgd.) MA. CECILIA G. SORIANO  
*Acting Secretary*



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