

DSWD OPINION NO. 21 S. 2024DRN: LS-L-LO-24-02-41048-C**MEMORANDUM**

FOR : **ATTY. ADONIS P. SULIT**
VICE CHAIRPERSON, DSWD-COMMITTEE ON ANTI-RED TAPE
(CART)

FROM : **THE ASSISTANT SECRETARY FOR GASSG AND CONCURRENT**
OFFICER-IN-CHARGE, LEGAL SERVICE

SUBJECT : **REQUEST FOR COMMENTS AND/OR CONCURRENCE ON THE**
PROPOSED ADMINISTRATIVE ORDER ENTITLED "CREATION
OF A GREENLANE BY AN INTER-AGENCY COMMITTEE FOR THE
STREAMLINING OF THE PROCEDURE ON THE ISSUANCE OF
CERTIFICATE AND CLEARANCE RELATIVE TO THE RELEASE
OF FOREIGN DONATED RELIEF GOODS AVAILING OF VALUE-
ADDED TAX AND/OR DUTY EXEMPTION ON IMPORTATION
PURSUANT TO SECTIONS 121 AND 800 (M) OF THE CUSTOMS
MODERNIZATION AND TARIFF ACT

DATE : **29 FEBRUARY 2024**

This pertains to the MEMORADUM dated 26 February 2024 received by the Legal Service on 29 February 2024 requesting to submit our comments and/or concurrence to the proposed Administrative Order entitled "*Creation of a Greenlane by an Inter-Agency Committee for the Streamlining of the Procedure on the Issuance of Certificate and Clearance relative to the Release of Foreign Donated Relief Goods Availing of Value-Added Tax and/r Duty Exemption on Importation Pursuant to Sections 121 And 800 (M) of the Customs Modernization and Tariff Act*".

The Legal Service carefully reviewed the Administrative Order and please consider the following comments:

Under the Recitals, specifically in the 2nd Whereas Clause in relation to the 9th Whereas clause, this Level recommends that the social welfare and development agencies (SWDAs) must be "**Registered, Licensed, and Accredited**".

Section 23 of Republic Act (RA) No. 4373, as amended by RA 10847, explicitly provides:


"SEC. 23. Registration with the Department of Social Welfare and Development. – No social welfare and development agency, as defined herein, shall operate and be accredited as such unless it shall first have registered and secured a license with the Department of Social Welfare and Development which shall then issue the corresponding registration certificate and license to operate: Provided, That existing social welfare and development agencies at the time of approval of this Act shall have a period of one (1) year within which to secure the corresponding certificate of registration and license to operate. x x x" [Emphasis Supplied]

That is, the accreditation of SWDAs is essential. May we also direct your office to the legal opinion¹ provided to the Standards Bureau regarding the Joint Memorandum Circular on the Harmonized Guidelines and Procedure for the Issuance of Certificate and Clearance Relative to the Release of Foreign Donated Relief Goods Availing of Duty-Exemption on Importation, wherein we emphasized that the Department's existing policies, particularly Memorandum Circular (MC) No. 17, Series of 2018², as amended by MC No. 21, s.2022, and MC No. 21, Series of 2019 with the subject "Guidelines in the Management and Processing of Donations for Duty-Exempt Importation under Section 800(m) of the Customs Modernization and Tariff Act" are consistent with the aforesaid law. In this case, the DSWD requires SWDAs not only to be registered and licensed, but also to have their social welfare and development programs and activities accredited before they are allowed to operate and enjoy entitlements or benefits expressly provided by law.

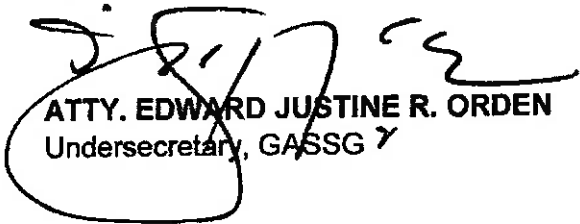
Kindly fill out the attached Customer Feedback Form and return the same to Legal Service.

For consideration.

Thank you.


ATTY. GINA V. WENCESLAO
03/25/24
CMUG/MTML/10065
9/8

Approved by:


ATTY. EDWARD JUSTINE R. ORDEN
Undersecretary, GASSG 7

¹ Annex "A"

² Revised Guidelines Governing the Registration, Licensing of Social Welfare and Development (SWD) Agencies and Accreditation of SWD Programs and Services