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Foreword

It is the aim of this Operations Manual to present to all registrants of the National Book Development Board (NBDB) as simply and as clearly as possible the information they will need to apply for NBDB's registration and incentives.

Introduction

The enactment of RA No. 8047 on June 07, 1995 or the Book Publishing Industry Development Act manifests the government's strong recognition of the vital role of books in the economic and social growth of our country. The law sets forth the commitment of the national leadership, through the National Book Development Board, to create an environment conducive to book development primarily through the formulation and implementation of a National Book Policy and a corresponding development plan.

This law serves as a signal for authors, publishers, printers, booksellers, librarians, reading associations, academicians and government officials to focus collectively on ways in which books could become more effective means of promoting progress and educational advancement within the framework of our government's national goals. There is a need for efforts of both government and non-government agencies to integrate not only to enhance the effectiveness of each professional discipline involved, but also enlist greater support for book development on the national scale.

NBDB's Mandate

Republic Act 8047 stipulates the mandate of the NBDB to:

- . Formulate, adopt, and implement the National Book Policy and the National Book Development Plan;
- . Provide capacity-building services for the agency's stakeholders, such as publishers, authors, printers, and other publishing entities that need its support;
- . Promote investments in the book industry and develop markets, both domestic and international; and
- . Administer incentives geared towards encouraging the production of excellent and affordable books.

Vision

The National Book Development Board is the leading catalyst for building a culture of reading and authorship as well as an environment for the growth of the book publishing industry towards making it globally competitive.

Mission

To promote the continuing development of the book publishing industry, to ensure an adequate and accessible supply of quality books for the global market.

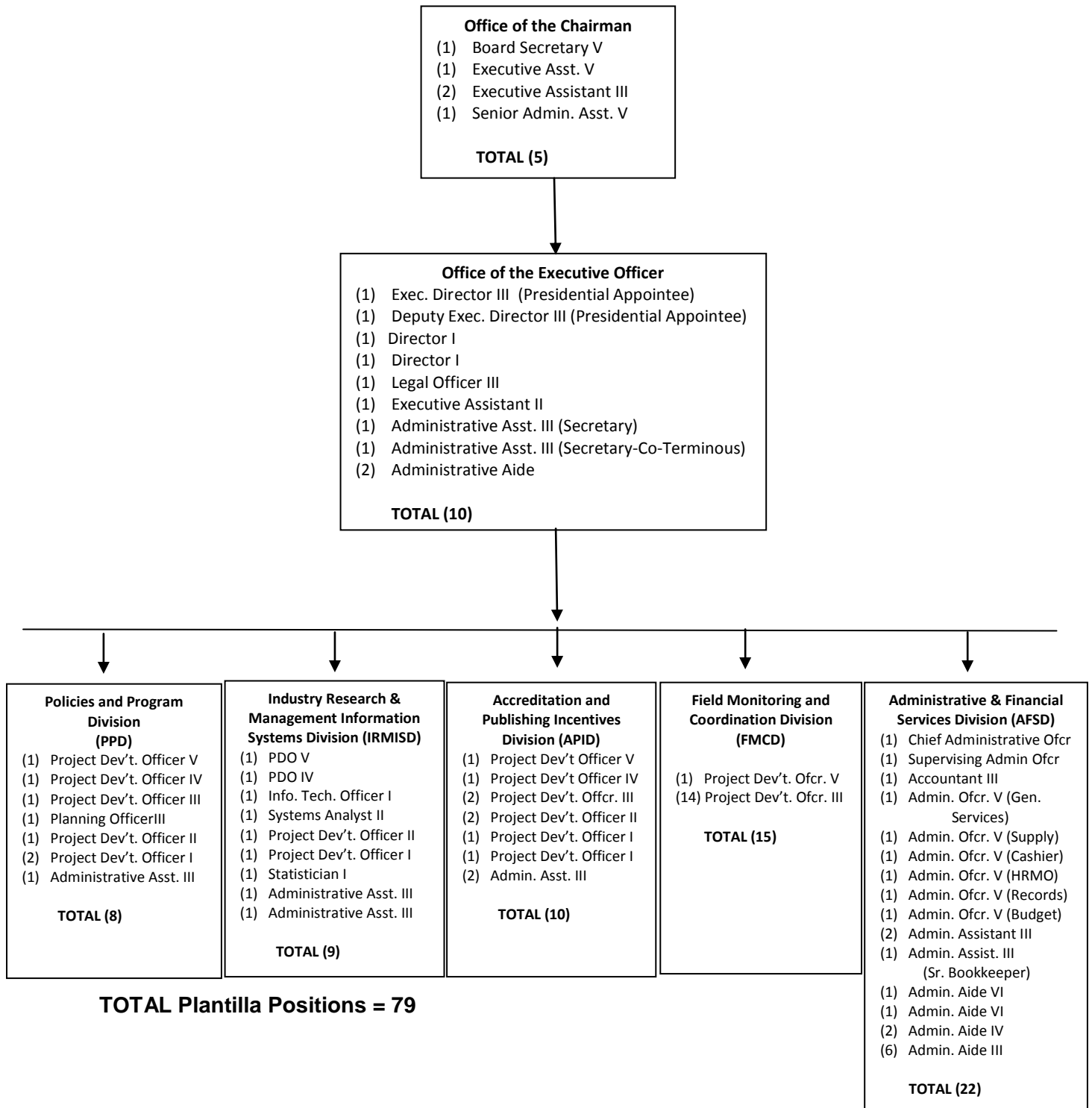
ORGANIZATIONAL STRUCTURE

NBDB is under the administrative supervision of the Department of Education pursuant to Executive Order No. 189 transferring the NBDB from the Office of the President to the Department of Education. Its organizational structure as approved by DBM is designed to effectively carry out its mission. The powers, functions, authority and responsibility in running its affairs are hierarchically exercised by:

1. The Governing Board, as the policy-making body;
2. The Secretariat, as responsible in the agency's day-to-day operations which include:
 - 2.1. Book Publishing Industry Development Operations
 - 2.1.1. Industry Incentives Provision
 - 2.1.2. Development, Policy Implementation, Monitoring and Coordination
 - 2.2. Operational Support Services
 - 2.2.1. Policy Formulation, Planning and Programming
 - 2.2.2. Industry Research & Information System
 - 2.3. Administrative & Finance Services

These are translated into the following structure:

NBDB (SECRETARIAT) ORGANIZATIONAL STRUCTURE (With Plantilla Positions)



PART I – PROCEDURES IN REGISTRATION

A - Book Publishers, Printers, and Related Establishments

1. Applicant should get a copy of the necessary NBDB Registration Form through the Front Desk or the NBDB website;
2. Submit the duly accomplished and notarized Registration Form together with all the supporting documents to the Officer-of-the-day or the Project Development Officer of the AID;
3. Application form and required documents will be received, checked, and verified for completeness;
4. Order of Payment will be prepared and given to the Cashier;
5. Official Receipt will be issued upon payment of the corresponding non-refundable filing fee;
6. Application will be processed and evaluated by AID;
7. AID will authenticate the documents submitted;
8. Certificate of registration will be prepared. The appointed signatory approves/signs the certificate of registration, the document will then be returned to AID;
9. Applicant will be notified and requested to settle the registration fee for the category/ies accredited for (for enterprises only);
10. Order of Payment will be prepared and given to the Cashier
11. Official Receipt will be issued upon payment of the corresponding registration fee
12. Applicant claims the NBDB Certificate of Registration.

Fees:

1. Filing Fee:
 - a. P100.00 for new registrants per category;
 - b. Registration/Renewal Fee for entities: P300.00 per category;
2. Additional Fees for late renewal of registration (after the grace period of the whole month of May);
 - a. Basic fine for late registration: P100.00;
 - b. Penalty of P5.00 per working day, but not to exceed the registration fee of P300.00 per category.

B – Author/Writer, Book Translator, Editor, Illustrator, Designer, Lay-out Artist and Literary Agent

1. Applicant should get a copy of the NBDB Registration Form through the Front Desk or the NBDB website;
2. Submit the duly accomplished Registration Form together with all the supporting documents to the Officer-of-the-day or the Project Development Officer of the AID;
3. Application form and required documents will be received, checked, and verified for completeness;
4. Order of Payment will be prepared and given to the Cashier;
5. Official Receipt will be issued upon payment of the corresponding non-refundable filing fee (for new registrants);
6. Application will be processed and evaluated by AID;
7. AID will authenticate the documents submitted;
8. Certificate of registration will be prepared. The appointed signatory approves/signs the certificate of registration, the document will then be returned to AID;
9. Applicant will be notified about the availability of the Certificate of Registration
10. Applicant claims the NBDB Certificate of Registration.

Fees:

1. Filing Fee:
 - a. P100.00 for new registrants
 - b. Registration/Renewal Fee for individuals: Waived
(Authors, Book Illustrators, Designers, Lay-out Artists, Translators, Editors, Literary Agents.
2. Additional Fees for late renewal of registration (after the grace period of the whole month of May);
 - a. Basic fine for late registration: P100.00

PART I – PROCEDURES IN AVAILING TAX AND DUTY FREE IMPORTATION OF RAW MATERIALS for Book Publishing

Background:

The Tax- and Duty-free Importation of Raw Materials for Book Publishing is one of the main incentives the National Book Development Board provides to its registered book publishers and book printers. The implementation of the incentive is in accordance with Sections 12 and 13, of Republic Act 8047 or the Book Publishing Industry Development Act.

Who are qualified to apply?

As prescribed in Rule 1. Sec.1.b. of the NBDB Implementing Rules and Regulations, an importer refers to the following persons, entities, groups or associations duly registered and accredited by the NBDB and habitually engaged in book publishing:

1. A Book Publisher (hereinafter referred to as BP) refers to persons or entities duly registered and accredited by the NBDB to be habitually engaged in book publishing, who imports materials to be used for its own publications.
2. Book publishers association (hereinafter referred to as BPA) refers to an association duly registered with the NBDB comprise of bona fide publishers habitually engaged in book publishing such may import raw materials for and on behalf of its members.
3. Book printers refer to persons or entities duly registered and accredited by the NBDB as engaged in the printing of books.

Requirements in availing of the incentive.

The following are the requirements in order to avail of the incentive:

Required Documents
1. Application Letter from the publisher addressed to the NBDB
2. Duly accomplished and notarized NBDB Application Form
3. If importing raw materials to comply with a DepEd contract, a copy of the DepEd invitation to bid and receipt for the purchase of bidding documents should be submitted to NBDB.
4. If importing raw materials to publish textbooks for private schools, a production schedule (detailing the book titles, number of copies to be printed, number of raw materials to be used and projected date of completion) should be submitted to the NBDB.
5. Pro-Forma Invoice / Price quotation from paper supplier.
6. Quantity and Sufficient Description of Raw Materials to be used in publication or printing of books.
7. End-user justification as to the reasonable necessity of the raw materials to be imported.
8. Computation of taxes and duties to be waived with tariff heading and duty rate indicated.
9. Price comparison between local paper manufacturer and imported paper wherein the price of imported paper should be lower than that of the local paper manufactures' quoted price.
10. Such other documents / information as may be required by the NBDB or the relevant government agencies, including the bond requirement stated in Rule II Section 2 herein.
11. If it is an association that is importing, each and every publisher/printer that the association is importing for should provide all the necessary documents in this rule.

12. Payment of the NBDB Filing Fee (Php1,000.00)
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Processing Procedure

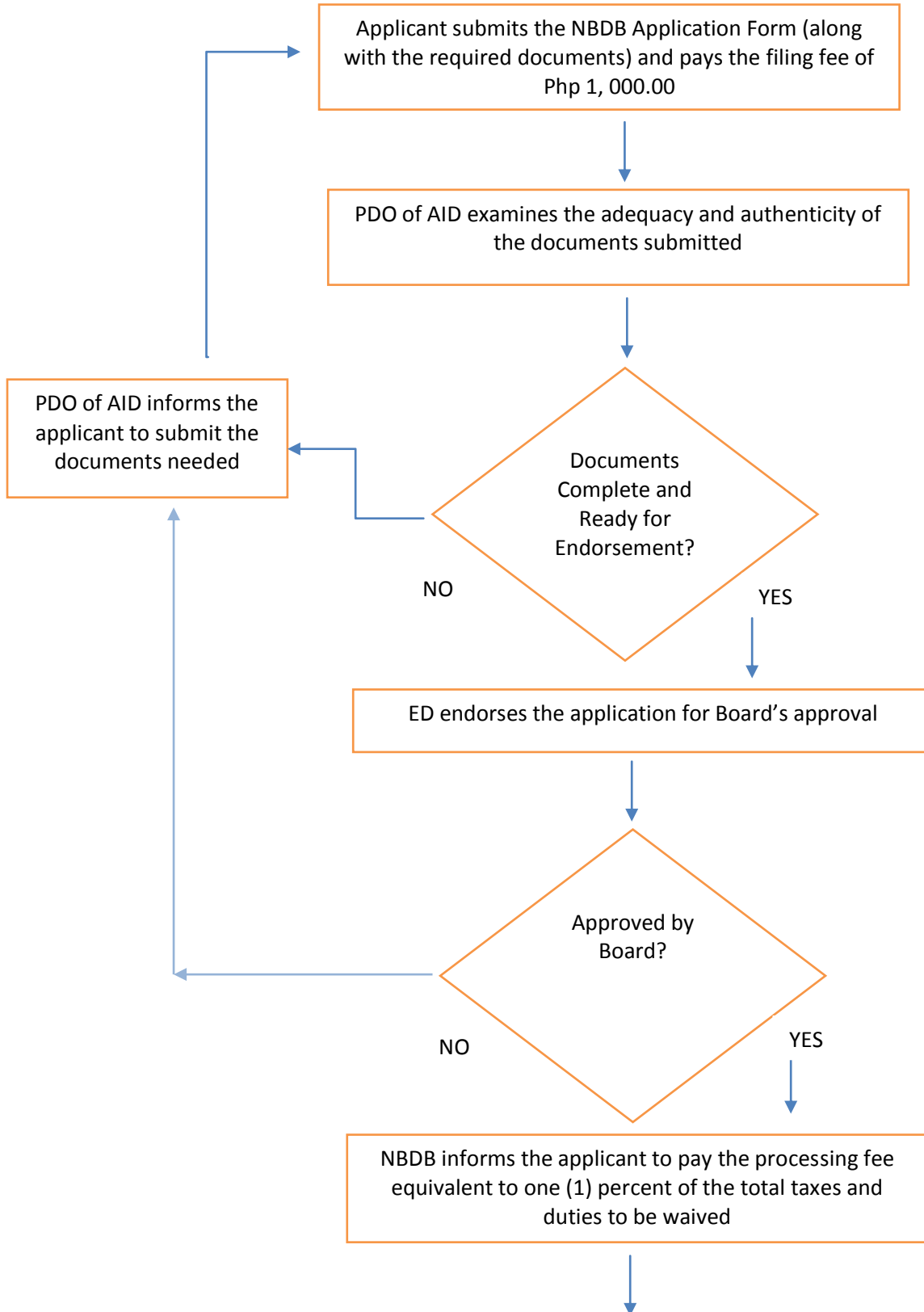
The time frame allotted, provided that all documents are complete, is 15 Days from the submission of the application to endorsement of the NBDB to the Department of Finance-Mabuhay Lane. Kindly see the attached Gantt Chart for your ready reference.

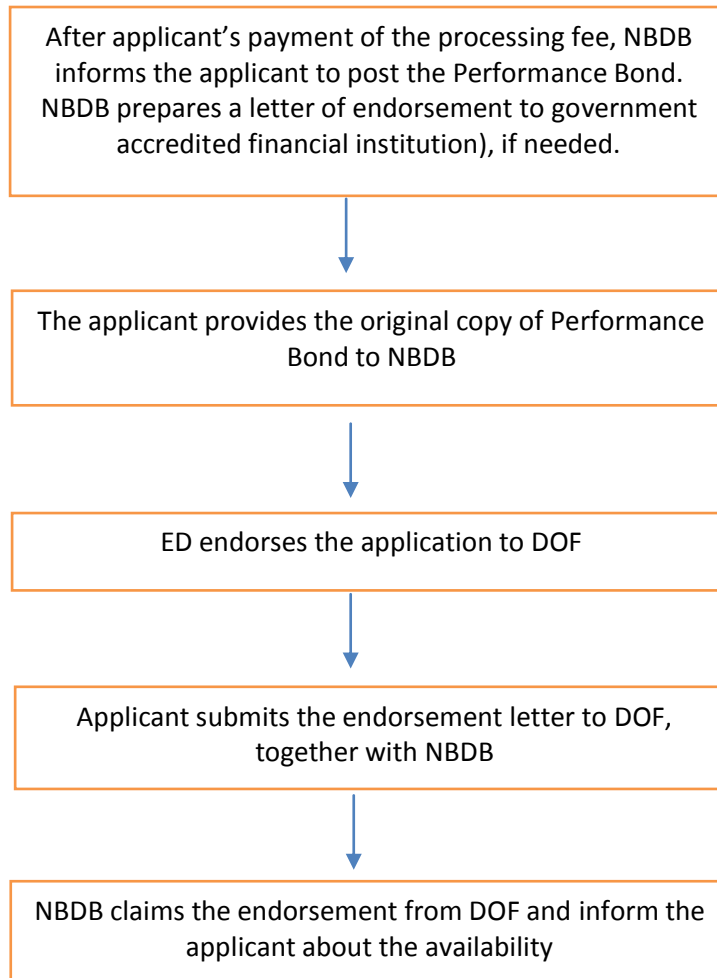
Tax and Duty-free Importation of Raw Materials for Book Publishing 10-Day Processing Cycle (Internal)

Task	Timeline									
	Day 1	Day 2	Day 3	Day 4	Day 5	Day 6	Day 7	Day 8	Day 9	Day 10
Submission of NBDB Application Form, along with the required documents, and payment of Filing Fee (Php1,000.00)	c/o Applicant									
Examination of the adequacy and authenticity of the documents submitted by the applicant.			c/o AID PDO							
Preparation of letter for Executive Director's endorsement of the Importation application to the Board Secretary for the board's approval; along with the importation application that is to be reviewed by; 1) PDO III, 2) Director 1, 3) Deputy Exec. Director, and for approval of Executive Director					Letter to be prepared by AID PDO to be signed by top					
Email of the scanned copies of application to Board Secretary										
Board Approval (E-signature or thru Board Meeting)	c/o Office of the Governing Board-Board									
Preparation of letter informing the applicant to pay the appropriate processing fee equivalent to one percent (1%) of the total taxes and duties to be waived										
Payment of Processing Fee (1% of Total tax and duties to be waived)	c/o Applicant									
NBDB's preparation of letter of endorsement (addressed to the government accredited financial institution) for the applicant's application to post a performance bond equivalent to one hundred percent (100%) of the total taxes and duties to be waived in favor of the NBDB										
Informing the applicant to post the Performance Bond			c/o AID PDO							

Posting of Performance Bond	c/o Applicant Importer									
Provision of Performance Bond Certificate original copy to NBDB										
Preparation of letter of endorsement addressed to the Department of Finance-Mabuhay Lane, and informing the applicant of it's availability		Letter to be prepared by AID PDO to be signed by top								
Applicant claiming the endorsement letter to DOF, together with NBDB					c/o Applicant					
Availability of the DOF endorsement	c/o DOF-Mabuhay Lane									
Claiming of the DOF endorsement										
Informing of the availability of the DOF endorsement to applicant							c/o AID PDO			

Tax-and Duty-Free Importation of Raw Materials Flow Chart





PART III - PROCEDURES IN REGISTRATION WITH THE BOI TO AVAIL INCENTIVES UNDER EO 226 (Income Tax Holiday)

Background:

For several years, the printing and publication of books have always been a part of the BOI led Investment Priorities Plan (IPP). The IPP, which is annually issued by the BOI, serves as the blueprint for activities/investments entitled to incentives from the government. By virtue of RA 8047 or the Book Publishing Industry Development Act, the printing and publication of books is a mandatory inclusion in the IPP.

In order to avail of the incentives under EO 226, the application for registration of the applicant must be endorsed by the National Book Development Board. After which, the application will be assessed by the DTI-Board of Investments for its authenticity and correctness to categorize if the application can be registered as:

- a) *Six (6) years*- for projects with pioneer status and for projects located in less developed areas (LDAs) regardless of status (pioneer or non-pioneer) or type of business (new or expansion);
- b) *Four (4) years*- for new projects with non-pioneer status;
- c) *Three (3) years*- for expansion/modernization projects.

Who May File an Application?

In general, all NBDB registered stakeholders engaged in the printing, re-printing, publication and content development of books or textbooks registered under EO. 226 as amended by RA 7918 are entitled to fiscal and non-fiscal incentives. The applicant must file their application for incentives with the BOI before they sell their book.

List of Requirements

A. NBDB Requirements
1. BOI Form 501
2. Copyright Certificate- of the book title being applied for issued by the NLP/IPO PH
3. ISBN Information Sheet- received by the NLP
4. Board Resolution authorizing a representative to facilitate the application
5. Notarized Affidavit of No Pending Case
6. Other documents required for BOI application for registration (refer to BOI website for details)
B. BOI Requirements
1. Project site should be shown in Google Map
2. Schematic Diagram showing Forward-Backward Linkages
3. Schematic Diagram showing Business Model of the activity being registered (clearly indicate how the proponent will earn revenues and make profit)
4. SEC Certificate of Registration, Articles of Incorporation and By-Law, General Information Sheet (GIS)
5. Audited Financial Statements for the past 3 years, if applicable
6. Secretary's Certificate Authorizing Signatory
7. Other sector specific requirements

Procedure in Applying for Registration with the BOI

**REGISTRATION WITH THE BOI TO AVAIL INCENTIVES UNDER EO 226
(Income Tax Holiday)**

Tasks	Timeline				
	Day 1	Day 2	Day 3	Day 4	Day 5
Applicant submits the required documents to the NBDB		c/o Applicant			
NBDB evaluates the documents submitted for its authenticity and correctness.	2 Days		PDO of AID		
If everything is in order, the Secretariat informs the applicant to pay the NBDB Endorsement Fee of Php500.00			PDO of AID		
Applicant pays the NBDB Endorsement Fee		2 Days		c/o Applicant	
After payment, NBDB issues the letter of endorsement to the BOI to the applicant.		PDO of AID			
Applicant brings the endorsement letter to the BOI-Infrastructure and Services Industries Service for processing and evaluation		c/o Applicant		2 Days	
TOTAL NUMBER OF PROCESSING DAYS	5 DAYS				

Legend:

Applicant	PDO of AID
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