

# Customs guide PHILIPPINES



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GOODS	DOCUMENTS REQUIRED	CUSTOMS PRESCRIPTIONS	REMARKS
<p><b>Household Goods &amp; Personal Effects - Returning Residents</b></p>	<ul style="list-style-type: none"> <li>▪ Exemption requirements as follows.</li> <li>▪ Affidavit of End-Use/Ownership.</li> <li>▪ Authorization Letter.</li> <li>▪ Original Passport.</li> <li>▪ Contract of Employment.</li> <li>▪ Cert. of Employment.</li> <li>▪ TIN Number.</li> <li>▪ Sea Waybill (Express Release BL) / AWB.</li> <li>▪ Packing list – Original.</li>   <li>▪ There are three categories of returning residents and for the application of tax-free entry the following documents are required:                             <ul style="list-style-type: none"> <li>▪ Returning Resident (OFW)                                     <ul style="list-style-type: none"> <li>▪ Original Passport.</li> <li>▪ Original previous passport.</li> <li>▪ Copy Birth Certificate.</li> <li>▪ Copy Employment Contract.</li> <li>▪ Copy Certificate of Employment.</li> <li>▪ Copy Certificate from POEA/DOLE.</li> <li>▪ Original Authorization Letter.</li> <li>▪ Original Affidavit of Ownership.</li> <li>▪ Copy dated Bill of Lading/AWB.</li> <li>▪ Copy Packing List.</li> </ul> </li> <li>▪ Returning Resident (non - OFW)</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ The privilege for the exemption of the duties and taxes for Returning residents / Returning Overseas Filipino Worker (OFW) as stated below:                             <ul style="list-style-type: none"> <li>▪ The personal effects and household goods must accompany the returning residents/returning OFW's upon their return from abroad or arriving within a reasonable time, which shall not exceed sixty (60) days after the owner's return.</li> <li>▪ For those who have stayed abroad for a period of at least five (5) years but not more than ten (10) years and have not availed of this privilege within (5) years prior to the Returning Residents/OFW's arrival the allowed amount covered is PhP 250,000.00.</li> <li>▪ In addition to the privilege stated above, Returning OFW's are allowed to bring in tax and duty-free, home appliances and other durables limited to one (1) of a kind.</li> <li>▪ Any amount in excess shall be subject for corresponding duties and taxes.</li> <li>▪ Duty and Tax Free Exemption Indorsement (TEI) must be filed at Revenue Office of the Department of Finance (DOF).</li> </ul> </li> <li>▪ Port storage is free for five days while demurrage for containerised shipments will</li> </ul>	<ul style="list-style-type: none"> <li>▪ A returning resident is one who is a holder of a Philippine passport and has been away from the country for work.</li> <li>▪ Tax exemption for the shipment is secured from the Department of Finance upon presentation of original passport and copies of shipping documents Shipment must arrive in the Philippines within 60 days from shipper's arrival.</li> </ul>

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	<ul style="list-style-type: none"> <li>▪ Original Passport.</li> <li>▪ Copy Birth Certificate.</li> <li>▪ Copy Proof of Residence abroad.</li> <li>▪ Copy Employment or Resident Visa ID card.</li> <li>▪ Original Authorization Letter.</li> <li>▪ Original Affidavit of Ownership.</li> <li>▪ Copy dated Bill of Lading/AWB.</li> <li>▪ Copy Packing List.</li>   <li>▪ Dual Citizen (Filipino and foreign passport holders) <ul style="list-style-type: none"> <li>▪ Original Passport.</li> <li>▪ Original previous passport.</li> <li>▪ Original Oath of Allegiance.</li> <li>▪ Original Certificates of both Retention and Identification.</li> <li>▪ Copy Birth Certificate.</li> <li>▪ Copy TIN Number (Tax Number).</li> <li>▪ Original Authorization Letter.</li> <li>▪ Original Affidavit of Ownership.</li> <li>▪ Copy dated Bill of Lading/AWB.</li> <li>▪ Copy Packing List.</li> </ul> </li> </ul>	<p>be charged normally after five days from vessel arrival.</p>	
<p><b>Household goods &amp; Personal Effects - Non-residents with a 9(g), 9(d), 47(a)2, 13G or 13A visa</b></p>	<ul style="list-style-type: none"> <li>▪ Original passport with a stamped 9(g), 9(d), 47(a)2 13G or 13A visa.</li> <li>▪ Dated Sea Waybill (Express Release BL) / AWB.</li> <li>▪ Packing list. – Original.</li> </ul>	<ul style="list-style-type: none"> <li>▪ All household goods and personal effects are duty/tax free.</li> <li>▪ Port storage is free for five days while demurrage for containerised shipments will be charged normally after five days from vessel arrival.</li> </ul>	<ul style="list-style-type: none"> <li>▪ The different visa status for non-residents: <ul style="list-style-type: none"> <li>▪ 9(g) - pre-arranged employee</li> <li>▪ 9(d) - treaty traders</li> <li>▪ 47(a) 2 - investors visa</li> <li>▪ 3G/13A - Permanent resident visa</li> </ul> </li> <li>▪ Shippers with these types of visas upon arrival in the Philippines are entitled to tax exemption secured from Department of Finance (DOF) upon presentation of the original passport with the stamped visa plus copies of the shipping documents.</li> <li>▪ Tax-exemption must be secured within 90 days from shipper's latest arrival.</li> </ul>

<b>GOODS</b>	<b>DOCUMENTS REQUIRED</b>	<b>CUSTOMS PRESCRIPTIONS</b>	<b>REMARKS</b>
<b>Household goods &amp; Personal Effects - Officials/Employees of Regional Offices or holders of an Executive Order no.226 (EO 226)</b>	<ul style="list-style-type: none"> <li>▪ Original passport with a stamped EO 226 visa.</li> <li>▪ Dated Sea Waybill (Express Release BL ) / AWB</li> <li>▪ Packing list. - original</li> <li>▪ Company registration with SEC (copy).</li> <li>▪ Official list of expatriates.</li> <li>▪ Latest inward remittance.</li> </ul>	<ul style="list-style-type: none"> <li>▪ All household goods and personal effects are duty/tax free.</li> <li>▪ Port storage is free for five days while demurrage for containerised shipments will be charged normally after five days from vessel arrival.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Shippers with EO226 visa are entitled to tax exemption for their shipment secured from the Department of Finance (DOF) upon presentation of original passport with the stamped visa plus copies of the shipping documents.</li> <li>▪ Shipment must arrive within 90 days from shipper's latest arrival.</li> </ul>
<b>Diplomats Removal</b>	<ul style="list-style-type: none"> <li>▪ Note verbal approval.</li> <li>▪ Dated Sea Waybill (Express Release BL) / AWB Packing list.</li> </ul>	<ul style="list-style-type: none"> <li>▪ All household goods and personal effects are duty/tax free.</li> <li>▪ Port storage is free for five days and demurrage for containerised shipments will be charged normally after (five) days from vessel arrival.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Diplomats are holders of a 9(E) visa. Must be in the Philippines to submit Credentials to the Embassy, etc., for his agency to secure Diplomatic ID before a Request for the Tax Exemption can be applied.</li> <li>▪ The diplomatic agency will request for tax exemption through a note verbal letter addressed to the Department of Foreign Affairs (DFA) who will in turn endorse the request to the Department of Finance (DOF).</li> <li>▪ 9(E) visa holders are entitled to bring in a car duty/tax free.</li> </ul>
<b>Temporary Visitors, Tourists</b>	<ul style="list-style-type: none"> <li>▪ Dated Sea Waybill (Express Release BL).</li> <li>▪ Packing list. – original.</li> <li>▪ Passport copy.</li> </ul>	<ul style="list-style-type: none"> <li>▪ All household goods and personal effects are subject to a 15 % rate of duty and a 12% rate of tax.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Temporary visitors/tourists are holders of a 9(a) visa and do not have any tax exemption privilege.</li> <li>▪ They can only be allowed to have their shipment cleared by paying duties and taxes or under cash bond if they have a pending application with a Commission on Immigration and Deportation for a change of visa status to a 9(g), 9(D), 47(a) 2, 13G,13A and E.O226. A bond must be posted for the conditional release of the shipment pending visa approval subject to original passport and other documentary requirements).</li> <li>▪ The bond is good for 3 months, and can be extended for another 3 months after which</li> </ul>

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			<p>the bond has to be cancelled once the visa is approved.</p> <ul style="list-style-type: none"> <li>The amount of the bond is computed at 150% of the amount of taxes/duties assessed; your mover may charge Posting / Cancellation of the Cash Bond of approx. US\$450.00.</li> </ul>
<b>Motor vehicles</b>	<ul style="list-style-type: none"> <li>Dated Sea Waybill (Express Release BL).</li> <li>Packing list.</li> <li>Prior Authority to Import secured from the Bureau of Import Services (BIS).</li> <li>Original Car registration.</li> </ul>	<ul style="list-style-type: none"> <li>Duty and tax free for diplomats</li> <li>Returning residents, Dual Citizens, and holders of 13G or 13A visa are allowed to bring in cars and are subject to pay around 200% of car book value for duties and taxes.</li> </ul>	<ul style="list-style-type: none"> <li>Cars not exceeding 1500 kgs weight and 2800 cc engine displacements can be imported.</li> <li>The car must be registered under consignee's name for at least 12 months.</li> <li>For returning residents, he/she should have stayed abroad continuously for one year.</li> </ul>
<b>Pets</b>	<ul style="list-style-type: none"> <li>Airway bill.</li> <li>Import permit from Philippine Bureau of Animal Industry (BAI).</li> <li>Health and vaccination certificates.</li> </ul>	<ul style="list-style-type: none"> <li>Pets are subject to payment of 5 % duty of original value of the animal and 12% tax.</li> </ul>	<ul style="list-style-type: none"> <li>An import permit from the Bureau of Animal Industry is very important for the importation of pets either as cargo or with the shipper/owner.</li> </ul>
<b>Alcohol</b>		<ul style="list-style-type: none"> <li>Very limited amounts for non-Diplomatic shipments as in less than 10 bottles. If they have a tax-free exemption then no tax or duty on the alcohol, otherwise they pay high taxes.</li> </ul>	<ul style="list-style-type: none"> <li>For diplomatic shipments, please consult your local agent.</li> </ul>
<b>Fumigation of imported and exported wooden crates</b>		<ul style="list-style-type: none"> <li>The Philippine Government adopted ISPM-15 (International standards for Phytosanitary Measures Publication 15) Guidelines for Regulating Wood Packaging Material in International Trade (aka NIFM-15) to standardise the treatment of wood packing materials used for the transport of goods.</li> </ul>	