

PHILIPPINE CUSTOMS CLEARANCE GUIDELINES

GENERAL PROVISIONS

All articles, when imported from any foreign country into the Philippines, shall be subject to duty and tax upon each importation, even though previously exported from the Philippines, except as otherwise specifically provided in the Customs Code or in other laws. (Section 100, Tariff and Customs Code, as amended)

PROHIBITED AND REGULATED ARTICLES

The unlawful importation of prohibited articles (i.e. marijuana, cocaine or any other narcotics or synthetic drugs); firearms, ammunitions, gun replicas, explosives and parts thereof, obscene, pornographic and immoral articles; mislabeled, misbranded and adulterated articles of food and drugs; gambling outfits and paraphernalia; used clothing and rags – (R.A. 4653); elephant tusks and their by-products; or those which violate the Intellectual Property Rights Act (i.e., DVDs, VCDs, other imitation products); and regulated Items (i.e., transceivers and communications equipment; controlled chemicals, substances and precursors, regardless of quantity constitutes a violation of tariff and Customs Code of the Philippines, as amended, and other special laws and may subject you to criminal prosecution and/or fines and penalties).

AGRICULTURE AND QUARANTINE REGULATIONS

Agriculture quarantine restricts the entry of animal, fish and plant products or their by-products (such as meat, eggs, birds, fruits, etc.). Transport of endangered species and their by-products is also restricted/prohibited by CITES/DENR regulations. Likewise, export of such products/by-products must be referred to quarantine officers to ensure compliance with Philippine regulations and requirements of country of destination. Failure to obtain prior import and/or export permit from the Philippine Department of Agriculture together with corresponding health sanitary or phytosanitary certificate from country of origin and to declare the same may result to seizure, fines, and/or penalties.

REGULATED ARTICLES THAT REQUIRE IMPORT PERMIT/CLEARANCES:

Articles that need import/export permits and/or clearances and government agencies that issue them:

Live Animals and Meat	Bureau of Animal Industry (BAI)
Fruits and Plants	Bureau of Plant Industry (BPI)
Marine and Aquatic Products	Bureau of Fisheries and Aquatic resources (BFAR)
Medicines and the like	Bureau of Food and Drugs (BFAD)
Firearms, Parts, Ammunition, etc.	Philippine National Police (PNP) Firearms and Explosives Office (FEO)
VHS, Tapes, CDs, DVDs, etc.	Optical Media Board (OMB)
TV, Movie, Film Print and Negatives, etc.	Movie and Television Review and Classification Board (MTRCB)
Transceivers, Communication Equipments, etc.	National Telecommunications Commission (NTC)
Endangered Species	Dept. of Environment and Natural Resources (DENR)

CURRENCY AND MONETARY INSTRUMENTS

Philippine Currency – No person may import or export or bring with him into or out of the country legal tender Philippine notes, coins, checks, money orders and other bill of exchange drawn in pesos against banks operating in the Philippines in an amount exceeding PHP10,000.00 without authorization by the Bangko Sentral ng Pilipinas 9BSP Circular No. 98, Series of. I, 1995, amending Section 4 of CBP Circular No. 1389, Series of 1993, as amended)

Foreign Currency – Any person bringing in or taking out of the Philippines foreign currency, or other foreign exchange-denominated bearer negotiable monetary instruments such as travelers check, other checks, drafts, notes, money order, bonds, deposit substitute instruments, trading orders, transaction tickets and confirmation of custodial receipts, trading orders, transaction tickets and confirmation of sale/investment, in excess of US\$10,000.00 or its equivalent must accomplish a Foreign Currency Declaration (FCD) Form which may be obtained from, and after accomplishment submitted to, a Customs Officers at the Customs Desk in the Arrival or Departure Areas. (BSP Circular No. 308, Series of 2001, as amended by BSP Circular No. 507, Series of 2006) Any violation thereof shall be subject to the sanctions provided for in Section 36 of Republic Act No. 7653 (New Central Bank Act, without prejudice to the application of remedies and sanctions provided for under customs laws and regulations. (BSP Circular No. 308, Series of 2001)

BALIKBAYAN CATEGORIES

1. Filipino citizen who has been continuously out of the Philippines for a period of at least one (1) year from the date of last departure.
2. A. Filipino Overseas Work (OFW); or
3. Former Filipino with foreign passport and members of his family (i.e. spouse and children) who are traveling with him.

EXEMPTIONS/DUTY-FREE CONCESSIONS

Adult Passengers:

- Two (2) reams of cigarette or two (2) tins tobacco
- Two (2) bottles of liquor or wine not exceeding one (1) liter per bottle.

Balikbayan and Overseas Filipino Workers (OFWs) are entitled to a Ten Thousand (10,000.00) Pesos duty exemption on their USED personal and household effects. Any excess thereof is subject to an ad valorem duty (Executive Order 206). In addition, OFWs are entitled to duty and tax-free privileges on their USED appliances limited to one of every kind provided the value does not exceed PHP10,000.00. Any excess is subject to duty and tax.

PHILIPPINE DUTY-FREE SHOPPING

All passengers arriving from abroad can enjoy a one-time duty-free shopping privilege within the prescribed number of days from the date of arrival, upon presentation of a valid passport, flight ticket and boarding pass. Philippine duty-free shops are retail establishments licensed by the government to sell duty and tax-free merchandise to cater to travelers and balikbayans. Frequent travelers can enjoy up to US\$10,000.00 worth of duty-free shopping privileges in a given calendar year.

However, duty-free shopping is subject to certain conditions and limitations. Purchases must be made in US dollars or its equivalent in Philippine Peso and other acceptable foreign currencies. This privilege is not transferable (except for kabuhayan shopping). Balikbayan privileges can only be availed of once a year. Minors are not allowed to buy cigarettes, liquors, wines, electronics, and home appliances. Tourists buying home appliances and electronics are subject to duties and taxes.

ACCOMPANIED BAGGAGED INTENDED AS DONATION

Relief, charitable and/or humanitarian organizations intending to donate for free distribution or extend free medical, dental or any other services to the less privileged must coordinate with the Philippine Department of Social Welfare and Development, through the Philippine embassies and/or consulates abroad, for purposes of clearance, prior to actual departure. Donations must be covered by a Deed of Donation and Deed of Acceptance, approved by the Department of Finance.

NON-RESIDENT FOREIGNERS

Passengers who intend to bring back to their place of residence abroad any dutiable article must inform the inspecting Customs Officer of said intention. In this case, the passenger may be required to accomplish a re-exportation commitment form duly secured by a cash abroad deposit equal to the ascertained duty and tax on the article, refundable upon departure of the passenger with the article, for which a corresponding Official Receipt will be issued.

IMPORTANT NOTICE

All arriving passengers are required to accomplish a Customs Declaration form (BC Form 117) given on board the carrying aircraft if traveling as one family, one declaration is sufficient.

Arriving passengers are required to declare all articles purchased or acquired abroad, indicating the quantity and its total acquisition price. If unsure of what to declare, please consult any customs Officer on duty.

THE AMOUNT OF DUTY AND TAX TO BE PAID shall be assessed by the Customs Officer. Rates of duty imposed depend on the articles imported. Please have all your receipts and/or supporting documents ready for inspection/verification by the Customs Officers. Demand Customs Official Receipts for any payment of duties and/or taxes made.