

**Philippines**

Goods	Documents Required	Specific Regulations
<p><b>Household Goods Removal (For Imports)</b></p>	<ul style="list-style-type: none"> <li>➢ Copy of airway bill / original bill of lading</li> <li>➢ Packing list</li> </ul> <p><b>Non-Resident with 9(g), 9(d), 47(a)2 or 13A Visa</b></p> <ul style="list-style-type: none"> <li>➢ Original passport with appropriate stamped visa:                             <ul style="list-style-type: none"> <li>▪ 9(g) visa = pre-arranged employee</li> <li>▪ 9(d) visa = treaty traders</li> <li>▪ 47(a)2 visa = investor visa</li> <li>▪ 13A visa = permanent residence visa</li> </ul> </li> <li>➢ Work permit</li> <li>➢ Certification of employment</li> <li>➢ Employment contract</li> <li>➢ Letter of request for exemption or tax exemption certificate</li> </ul> <p><b>Diplomat:</b></p> <ul style="list-style-type: none"> <li>➢ Copy of Diplomatic Passport</li> <li>➢ Tax exemption certificate from the appropriate embassy or diplomatic organization</li> </ul> <p><b>Official / Employee of Regional Offices or Holders of an Executive Order No.226 (EO 226):</b></p> <ul style="list-style-type: none"> <li>➢ Original passport with a stamped EO 226 Visa</li> <li>➢ Letter of request for exemption or tax exemption certificate</li> <li>➢ Company registration with SEC (copy)</li> <li>➢ Official list of expatriates</li> <li>➢ Latest inward remittance</li> </ul> <p><b>Returning Resident:</b></p> <ul style="list-style-type: none"> <li>➢ Original passport</li> </ul>	<p>Household goods and personal effects are dutiable. However, certain categories of shippers are afforded conditional exemption from duty. The categories are as follows:</p> <ul style="list-style-type: none"> <li>➢ Working foreigners</li> <li>➢ Diplomats</li> <li>➢ Employees of USAID, UN, and similar organizations</li> <li>➢ Returning Filipinos receive limited exemption</li> </ul> <p><b>Non-Resident</b></p> <ul style="list-style-type: none"> <li>➢ The goods must have been in the shipper's possession for at least 6 months prior to importation.</li> <li>➢ Shippers with these types of visas upon arrival in the Philippines are entitled to tax exemption secured from Department of Finance 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 visa approval and shipment must arrive in the Philippines within 60 days from shipper's latest arrival.</li> </ul> <p><b>Diplomat</b></p> <ul style="list-style-type: none"> <li>➢ Diplomatic shipments are exempt from physical inspection.</li> <li>➢ All household goods, personal effects, and automobiles are duty/tax free.</li> <li>➢ Diplomats are holders of a 9(E) Visa.</li> <li>➢ Holders of a 9(E) Visa are entitled to bring in a car duty/tax free.</li> <li>➢ The goods must have been in the shipper's possession for at least 6 months prior to importation.</li> </ul> <p><b>Official / Employee of Regional Offices or holders of an Executive Order No.226 (EO 226):</b></p> <ul style="list-style-type: none"> <li>➢ All household goods and personal effects are duty/tax free.</li> <li>➢ The Board of Investments to the Department of Finance must endorse the tax exemption application; documents submitted to BOI are copies of passport, shipping documents, and the company's Registration with SEC.</li> <li>➢ Tax exemption must be secured within 90 days from the time the visa was approved.</li> <li>➢ Holders of this kind of visa are allowed to bring in a car but must pay taxes/duties for it.</li> <li>➢ The goods must have been in the shipper's possession for at least 6 months prior to importation.</li> </ul> <p><b>Returning Resident</b></p> <ul style="list-style-type: none"> <li>➢ Each person is allowed a personal exemption of pHP10.000.</li> <li>➢ Customs will the amount to be paid by deducting the personal exemption entitlement from the total amount of duties assessed.</li> <li>➢ The rate of duty is 50% of the dutiable value and a Value-Added Tax of 10%.</li> <li>➢ A returning resident is one who holds a Philippine passport and has been away from the country for a minimum period of 6 months. Tax exemption for the shipment is secured from the Department of Finance upon presentation of original passport and copies of shipping documents;</li> <li>➢ Shipment must arrive in the Philippines within 60 days from shipper's arrival.</li> <li>➢ The goods must have been in the shipper's possession for at least 6 months prior to importation.</li> </ul> <p><b>Note:</b> A 'Container Imbalance Charge' is now being assessed on shipments to the Philippines. At first, this fee was only charged by specific shipping vendors but it appears others are following suit. According to the information received by the shipping vendors the charge is to partially recover the operational costs incurred in repositioning due to the over supply of inbound containers compared to the outbound flow of commerce. The charges are US\$50 per TEU.</p>
<p><b>Motor Vehicles (For Imports)</b></p>	<ul style="list-style-type: none"> <li>➢ Original bill of lading</li> <li>➢ Import authority permit issued by the Philippine Bureau of Import Service.</li> </ul>	<ul style="list-style-type: none"> <li>➢ Regulations on importing motor vehicles are very strict and are subject to change. Contact the closest Philippine Embassy or Consulate before importing a vehicle.</li> <li>➢ Returning residents must have stayed abroad continuously for one year to import vehicles.</li> </ul>

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<b>Motor Vehicles (For Imports) (Cont.)</b>	<ul style="list-style-type: none"> <li>▪ Diplomats are exempt from obtaining this permit.</li> <li>➢ Original car registration and proof of ownership</li> <li>➢ Sales invoice or deed of sale</li> <li>➢ Certificate of title</li> <li>➢ Stencils of chassis &amp; engine numbers</li> <li>➢ Car keys</li> <li>➢ DFA certification of passport</li> <li>➢ CID certification of arrival</li> </ul>	<p>Diplomats, returning Filipino nationals and special immigrant Visa holders may import vehicles duty-free.</p> <ul style="list-style-type: none"> <li>▪ In order to qualify for duty free status, returning Filipinos and the Special Immigrant Visa holders must obtain prior approval from the Bureau of Import Services (BIS).</li> <li>➢ An Import Authority Permit is required for non-diplomat shippers to import an automobile. Contact the Philippine Embassy or Consulate at origin in order to begin the process. If not done in time, lengthy delays and heavy fines may result.</li> <li>➢ If the vehicle is not duty free, potential duty fees can range from 65% to 150% of the new value of the car as determined by Philippine customs.</li> <li>➢ Vehicles must be less than 5 years old and be left-hand drive passenger cars.</li> <li>➢ Automobiles that are 3 years old or newer must be registered in the name of the importer for at least 6 months prior to submitting an application for importation.</li> <li>➢ E.O. 226 Visa holders and returning residents may import a vehicle but are subject to pay approximately 200% of car book value for duties and taxes.</li> <li>➢ Cars not exceeding 1500 kg weight and 2800 cc engine displacements can be imported. The car must be registered under consignee's name for at least 6 months.</li> <li>➢ If vehicle is shipped in the same with household goods, a separate bill of lading must be obtained.</li> </ul>
<b>Pets</b>	<ul style="list-style-type: none"> <li>➢ Import permit obtained from the Philippine Bureau of Animal Industry prior to pet's arrival.</li> <li>➢ Health certificate and vaccination certificate issued by a competent veterinarian from origin and dated within 30 days prior to arrival date</li> <li>➢ Identification card of the pet</li> <li>➢ Certification of authenticity</li> <li>➢ Copy of airway bill / original bill of lading</li> </ul>	<ul style="list-style-type: none"> <li>➢ To obtain permit, shipper must provide the following information to the bureau:                             <ul style="list-style-type: none"> <li>▪ Type of animal</li> <li>▪ Breed</li> <li>▪ Name of pet and owner</li> <li>▪ Gender</li> <li>▪ Color</li> <li>▪ Tentative flight details</li> <li>▪ Copy of health certificate</li> <li>▪ Copy of vaccination certificate</li> <li>▪ Export contact information</li> </ul> </li> <li>➢ Dogs, cats and birds are allowed importation without any restrictions.</li> <li>➢ The health certificate must be presented to a Philippine Consular Office before the pet is shipped to obtain a Certification of Authenticity.</li> <li>➢ Exotic pets may be restricted. The Philippines Embassy or consulate at origin should be contacted for further information.</li> <li>➢ Pets are subject to payment of 50% duty of original value of the animal and 10% tax.</li> <li>➢ All pets are dutiable</li> <li>➢ Quarantine is not required for some pets imported into the Philippines. Please check with the local agent in the Philippines to see if the type of pet will be exempt from quarantine prior to shipping.</li> </ul>

**Restricted/Dutiable items**

- Alcoholic beverages and tobacco can be imported in reasonable quantities for personal use including 3 bottles of wine, 3 bottles of liquor, and 3 cartons of cigarettes or cigars.
- Duplicate appliances will incur taxes.
- Firearms, ammunition and explosives must be licensed in advance
- Medications require 3 copies of a visa health declaration.
- All wood packing utilized in import shipments to Egypt must be ISPM-15 certified at origin.

**Consignment Instructions**

**Non-diplomatic:**

Please consign the airway bill / bill of lading to:

Shipper's names  
 C/O (name of agent)  
 Agent address  
 Attention:

**Notification to:**

Name of agent  
 Full address  
 Telephone number

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**Consignment Instructions (cont.)**

**Diplomatic:**

**Please consign the airway bill / bill of lading to:**

- Shipper's names
- C/O Embassy or Company name
- Embassy or Company address
- Attention:

**Notification to:**

- Name of agent
- Full address
- Telephone number

**Port of Entry (POE):**

- Manila International Cargo Terminal (MICT)
- Port of Manila South Harbor (POM-SH)
- Cebu Int'l. Port (CIP)
- Cagayan Economic Zone Authority (CEZA)
- Davao Port

**Airport of Entry (AOE):**

- Ninoy Aquino Int'l. Airport (NAIA)
- Mactan-Cebu International Airport
- Diosdado Macapagal (Clark) International Airport
- Francisco Bangoy (Davao) International Airport
- Subic Bay International Airport

**Recommended:** Once the shipment is booked, please fax your pre-alert to the agent office along with a copy of the airway bill / bill of lading, packing list, passport copy, and full contact details of the consignee.

**Helpful Tips:**

- Mark the waybills very clearly "Used household goods and personal effects."
- Packing list should be in English.
- Do not attach the inventory list used for the insurance purposes with the documents enclosed with the shipment.
- Pre-alert along with the copies of the waybill, packing list, and shipping schedule should be sent well in advance.

**Prohibited Items:**

- Dynamite, gunpowder, ammunitions, firearms, weapons of war, and parts thereof, except when authorized and licensed by law in advance of importation.
- Toy guns
- Transceivers
- Satellite equipment
- Counterfeit, altered or imitation coins, paper money, bank notes or securities, gold/silver, and precious metal bullion.
- Articles that infringe upon copyrights, patents or trademarks.
- Written or printed articles in any form containing any matter advocating or inciting treason, rebellion, insurrection, sedition or subversion against the Government of the Philippines, OR forcible resistance to any law of the Philippines, OR containing any threat to take the life of or inflict bodily harm upon any person in the Philippines.
- Written or printed articles, negatives or cinematographic film, photographs, engravings, lithographs, objects, paintings, drawings or other representation of an obscene or immoral character and "politically undesirable" literature.
- Articles, instruments, drugs, and substances designed, intended, or adapted for producing unlawful abortion OR any printed matter which advertises, describes, or gives directly or indirectly information where, how, or by whom unlawful abortion is produced.
- Roulette wheels, gambling outfits, loaded dice, marked cards, machines, apparatus or mechanical devices used in gambling or the distribution of money. Any articles where such distribution is dependent on chance (i.e. jackpot and pinball machines or similar contrivances, or parts thereof)
- Lottery and sweepstakes tickets except those authorized by the Philippine Government, advertisements thereof, and lists of drawings therein.
- Any article manufactured in whole or in part of gold, silver or other precious metals or alloys thereof, the stamps, brands or marks or which do not indicate the actual fineness of quality of said metals or alloys.
- Any adulterated or misbranded articles of food or any adulterated or misbranded drug in violation of the provisions of the "Food and Drugs Act."
- Prohibited drugs, misbranded and adulterated including marijuana, opium, pipes, coca leaves, heroin, or any other narcotics or synthetic drugs which are or may hereafter be declared habit forming by the President of the Philippines, or any compound, manufactured salt, derivative, or preparation thereof, except when imported by the Government of the Philippines or any person duly authorized by the Dangerous Drugs Board, for medicinal purposes only.
- Opium pipes and parts thereof, of whatever material.
- All other articles and parts thereof, the importation of which prohibited by law or rules and regulations issued by competent authority. *(As amended by Presidential Decree No. 34)*