

PHILIPPINES

Goods	Documents required	Customs Prescriptions	Remarks
Household goods and personal effects	Returning Residents <ul style="list-style-type: none"> • Original passport. • Sea Waybill (Express Release BL) is preferred • Packing list. 	Each person is entitled to a personal exemption of PhP10.000. Amount of duties assessed by Customs after deducting the personal exemption entitlement will have to be paid. The rate of duty is 50% of the dutiable value and a Value-Added Tax of 12% shall be applied to the total landed cost. Port storage is free for five days while demurrage for containerised shipments will be charged normally after five days from vessel arrival.	A returning resident is one who is a holder of a Philippine passport and has been away from the country for a minimum period of uninterrupted stay abroad 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 Shipment must arrive in the Philippines within 60 days from shipper's arrival.
Household goods and personal effects	Non-residents with a 9(g), 9(d), 47(a) 2, or 13A visa: <ul style="list-style-type: none"> • Original passport with a stamped 9(g), 9(d), 47(a) 2 or 13A visa. • Sea Waybill (Express Release BL) • Packing list. 	All household goods and personal effects are duty/tax free. Port storage is free for five days while demurrage for containerised shipments will be charged normally after five days from vessel arrival.	The different visa status for non-residents are: <ul style="list-style-type: none"> • 9(g) - pre-arranged employee • 9(d) - treaty traders • 47(a) 2 - investors visa • 13A - Permanent resident visa 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. Tax-exemption must be secured within 90 days from visa approval (and client's own arrival in Manila) and shipment must arrive in the Philippines within 60 days from shipper's latest arrival.
Household goods and personal effects - officials	Officials/Employees of Regional Offices or holders of an Executive Order no.226 (EO 226). <ul style="list-style-type: none"> • Original passport with a stamped EO 226 visa. • Sea Waybill (Express Release BL) • Packing list. • Company registration with SEC (copy). • Official list of expatriates. • Latest inward remittance. 	All household goods and personal effects are duty/tax free. Port storage is free for five days while demurrage for containerised shipments will be charged normally after (five) days from vessel arrival.	The Board of Investments to the Department of Finance must endorse tax exemption application. Documents submitted to BOI are original passport, shipping documents, and the company Registration with SEC, etc. Tax exemption must be secured within 90 days from the time the visa was approved. Holders of this kind of visa are allowed to bring in a car (must secure approved Import Permit from the Bureau of Import Services / BOI) but

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			should pay taxes/duties for it.
Diplomats' removals	<ul style="list-style-type: none"> Note verbal approval. Sea Waybill (Express Release BL) Packing list. 	All household goods and personal effects are duty/tax free. Port storage is free for five days and demurrage for containerised shipments will be charged normally after (five) days from vessel arrival.	<p>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 before a Request for the Tax Exemption can be applied.</p> <p>The diplomatic agency will request for tax exemption through a note verbal letter addressed to the Department of Foreign Affairs who will in turn endorse the request to the Department of Finance.</p> <p>9(E) visa holders are entitled to bring in a car duty/tax free.</p>
Temporary Visitors, Tourists	<ul style="list-style-type: none"> Original passport. Sea Waybill (Express Release BL) Packing list. 	All household goods and personal effects are subject to a 15 % rate of duty and a 12% rate of tax.	<p>Temporary visitors/tourists are holders of a 9(a) visa and do not have any tax exemption privilege. They can only be allowed to have their shipment cleared duty/tax free 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, 13A or E.O. 226. A bond must be posted for the conditional release of the shipment pending visa approval. The re-export bond is good for 3 months, and can be extended for another 3 months after which the bond has to be cancelled once the visa is approved. The amount of the bond is computed at 150% of the amount of taxes/duties assessed, (the 3 % premium is no longer applicable as the importer will pay 150 % levied on the shipment - mover will charge Posting / Cancellation of the Cash Bond of approx. US\$350.00.</p>
Motor vehicles	<ul style="list-style-type: none"> Sea Waybill (Express Release BL) Prior authority to import secured from the Bureau of Import Services. 	Duty and tax free for diplomats Holders of E.O. 226 visas and returning residents are subject to pay around 200% of car book value for duties and taxes.	Cars not exceeding 1500 kgs kerb weight and 2800 cc engine displacements can be imported. The car must be registered under consignee's name for at least 12 months. For returning

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	<ul style="list-style-type: none"> Original car registration. Invoice and certificate of title for new cars. Car keys. DFA certification of passport. CID certification of arrival. 	Retiring individuals are allowed to bring in cars upon arrival of the Philippine Retirement Agency (This privilege has been temporarily suspended).	residents, he/she should have stayed abroad continuously for one year.
Pets	<ul style="list-style-type: none"> Airway bill. Import permit from Philippine Bureau of Animal Industry. Health and vaccination certificates. 	Pets are subject to payment of 5 % duty of original value of the animal and 12% tax .	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.
Firearms: ammunition and explosives unless licensed in advance, obscene literature, photographs or films, politically "undesirable" literature, marijuana, poppy cocoa leaves, heroin, opium & other prohibited drugs, misbranded & adulterated drugs & foodstuffs, gambling machines & paraphernalia, transceivers & perishable items / food		Importation prohibited.	
Fumigation of imported and exported wooden crates	<p>The Pilipino 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.</p> <p>Details of the requirements will be provided as soon as possible.</p>		