



**PHILIPPINES**



## **CUSTOMS REGULATIONS AND INFORMATION FOR IMPORTS**

### **HOUSEHOLD GOODS AND PERSONAL EFFECTS**

#### **Documents Required**

- Copy of Passport
- Original Bill of Lading (OBL) / Air Waybill (AWB)
- Inventory list in English
- Copy of Visa

#### **Specific Information**

- All incoming shipments are subject to the payment of duties and taxes, except for the following:
  - Holders of 9G, 13G, 13A, 9D, 47A2, SRRV, EO 226 Visa – shippers are entitled a full tax exemption; the application for the exemption should be submitted to the Department of Finance.
  - Diplomatic shipments are fully tax-exempt.
- Embassies and diplomatic agencies must apply for any tax exemption from the Department of Foreign Affairs (DFA).
- Returning Philippine Passport holders are entitled P10, 000 exemptions, on the assessed value, per each family member who stayed abroad for a minimum of 6 months continuously. In excess of this, an import tax at the rate of 50% is charged based on the assessed value determined by the Customs appraiser.
- Household goods incoming shipments are subject to 100% customs examination, except for diplomatic shipments.
- For air shipments, Customs clearance with a direct payment of duties takes 2-3 working days from the date of arrival of the shipment.
- For shipments with tax exemption application, Customs clearance takes approximately 4-5 working days from the receipt of the complete documents from the date of arrival of the shipment (air shipments).
- For less than container load (LCL) sea shipments, Customs clearance with a direct payment of duties takes approximately 3-4 working days from the transfer of shipments to the Customs bonded warehouse.
- For LCL sea shipments with a tax exemption application, Customs clearance takes approximately 4-5 working days from the receipt of the complete documents or transfer of shipments to Customs bonded warehouse.
- For full container load (FCL) sea shipments, Customs clearance with a direct payment of duties takes approximately 5 working days from the date of arrival of the shipment and 6-7 working days for shipments with a tax exemption application.

### **MOTOR VEHICLES**

#### **Documents Required**

- Import Permit

#### **Specific Information**

- The Philippines has very specific import procedures on importing motor vehicles and the owner should contact, in advance of loading or exportation, the nearest Philippine Embassy, Consulate, or agent to obtain the most recent information as these rules and procedures change frequently.

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- Only Diplomats are allowed duty-free importation.
- Duties, ad valorem and value added tax (VAT) for non-Diplomats are assessed up to 90% of the vehicle value.
- Non-diplomatic vehicle owners must obtain a permit prior to departure or incur possible delays and fines.

## PETS

### Documents Required

- Vaccination Certificate
- Veterinary Health Certificate
- Import Permit (from the Bureau of Animal Industry)

### Specific Information

- The health certificate must be issued within 10 days of the importation of each pet.
- A flat rate of \$250 USD will be charged for each animal.
- There is no quarantine period required in the Philippines.
- Dogs, cats, and birds are not restricted for importation; however, they are taxable.
- Vaccination certificate must be issued from the country of origin and include rabies vaccination information.
- The Quarantine Inspector in Manila must be notified at least 24 hours prior to the arrival of an animal.
- Pets may be transported as accompanied baggage or as cargo; contact airline for specific information.
- It is possible that a pet considered "exotic" would be restricted; if so, the owner should contact the Philippine Embassy, Consulate.

## RESTRICTED / DUTIABLE ITEMS

- Ammunition, explosives and firearms must be duly licensed and have Philippines National Police clearance.
- Drugs and medicines, including over-the-counter pharmaceutical and prescription drugs and medicines should be hand carried in minimal amounts.
- Computers can be imported as part of a household goods and personal effects shipment.
- Duties and taxes are assessed by Philippine Customs.
- Wine, liquor and food items should be loaded last into the container to facilitate easy inspection by Philippines Customs and all boxes clearly marked.
- A separate inventory should be made for wine, liquor and food items with detailed information such as the number of bottles, volume of each bottle, and type of spirit, value and alcohol percent.
- The following items may qualify for free import if within the limits indicated:
  - Cigarettes (400), cigars (50), tobacco (250 g)
  - Alcohol (2 bottles of 1 L each)

## PROHIBITED ITEMS

- Obscene literature, photographs and films
- Politically subversive literature
- Narcotics and drugs
- Gambling equipment

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## CONSIGNMENT INSTRUCTIONS

**Recommended:** Contact the destination agent to ensure all requirements have been met prior to import, especially for differences regarding air / sea shipments.

**IAM Note:** *Customs regulations can change at any time with or without notice. This document is provided as a guide and for information only. While IAM has exercised reasonable care in publishing this document, IAM makes no representation, either expressed or implied, as to its accuracy or applicability.*

**Helpful Website(s):**

<http://www.philippine-embassy.org.sg/laws-policies/customs-passenger-guidelines>

[http://travel.state.gov/travel/cis\\_pa\\_tw/tw/tw\\_2190.html](http://travel.state.gov/travel/cis_pa_tw/tw/tw_2190.html)