

PHILIPPINES

Items	Needed Documents	Customs Regulations	Notes
Household effects and personal effects	Returning Citizens <ul style="list-style-type: none"> • Packing list. • Original Bill of Lading/OBL • Valid passport 	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 10% 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 ten 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 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 effects 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. • Packing list • Original Bill of Lading/OBL 	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 ten days from vessel arrival.	The different visa status for non-residents are: <ul style="list-style-type: none"> • 47(a) 2 - investors visa • 13A - Permanent resident visa • 9(g) - pre -arranged employee • 9(d) - treaty traders 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 shipment must arrive in the Philippines within 60 days from shipper's latest arrival.
Household effects 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. • Packing list. • Original Bill of Lading/OBL • Company registration with SEC (copy). • Official list of expatriates. • Latest inward remittance. 	Every household goods and personal effects are duty/tax free. Port storage is free for 5 days while demurrage for containerized shipments will be charged normally after ten days from vessel arrival.	The Board of Investments to the Department of Finance must endorse tax exemption application. Documents submitted to BOI are copies of 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 but should pay taxes/duties for it.

PHILIPPINES

Items	Needed Documents	Customs Regulations	Notes
Diplomatic goods	<ul style="list-style-type: none"> Note verbal approval. Packing list. Original Bill of Lading/OBL 	Every HHG and personal effects are duty/tax free. Port storage is free for five days and demurrage for containerized shipments will be charged normally after ten days from vessel arrival.	Diplomats are holders of a 9(E) visa. 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. 9(E) visa holders are entitled to bring in a car duty/tax free.
Temporary Visitors, Tourists	<ul style="list-style-type: none"> Packing list. Original Bill of Lading/OBL Valid passport 	Every HHG and personal effects are liable to a 50% rate of duty and a 10% rate of tax.	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 and the visa approved. The amount of the bond is calculated at 150% of the amount of taxes/duties evaluated, and the bond premium is normally 3% of the bond amount.
Automobiles	<ul style="list-style-type: none"> Original car registration Prior authority to import secured from the Bureau of Import Services. Key For new cars, receipt and certificate of title Original Bill of Lading DFA certification of passport CID certification of arrival 	Entry is free from duty and taxes 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. Retiring individuals are permitted to bring in cars upon arrival of the Philippine Retirement Agency (This privilege has been temporarily suspended).	Cars not exceeding 1500 kgs weight and 2800 cc engine displacements can be imported. The car must be registered under consignee's name for at least 6 months. For returning residents, he/she should have stayed outside the country continuously for one year.
Pets	<ul style="list-style-type: none"> Health and vaccination certificates Import permit from Philippine Bureau of 	Pets are liable to payment of 50% duty of original value of the animal and 10% tax.	An import authorization from the Bureau of Animal Industry is essential for the importation of

PHILIPPINES

Items	Needed Documents	Customs Regulations	Notes
	Animal Industry <ul style="list-style-type: none"> Airway bill 		pets either as cargo or with the owner.
Firearms: explosives and ammunition unless licensed in advance, obscene literature, photographs or films, politically "undesirable" literature, marijuana, poppy cocoa leaves, opium, heroin, and other prohibited drugs, misbranded & adulterated drugs & foodstuffs, gambling machines & paraphernalia, Transceivers		Importation not allowed.	