

PHILIPPINES

Specific Information

- All incoming shipments are subject to the payment of duties and taxes, except for the following duly approved visas, stamped on the original passport and ACR I CARD:
 - Holders of 9G, 13G, 13A, 9D, 47A2, SRRV, EO 226 visa - owners of the goods are entitled a full tax exemption; the application for the exemption should be submitted to the Department of Finance. The shipment must arrive before 90 days of the latest arrival on the passport.
 - Diplomatic shipments are fully tax-exempt.
- Embassies and diplomatic organizations must apply for any tax exemption from the Department of Foreign Affairs (DFA).
- Returning Philippine passport holders with 13E Visa (Returning residents) who were Permanent residents abroad / OFW.
 - Depending on length of stay abroad:
 - Less than 5 years = Php 150,000/BL
 - More than 5 years = Php 250,000/BL
 - More than 10 years = Php 350,000 /BL
- Incoming shipments of household goods are subject to 100% customs examination, x-ray / scanning except for diplomatic shipments.
- For air shipments, Customs clearance with a direct payment of duties takes 3 - 5 working days from the date of arrival of the shipment.
- All air shipments are subject to airport storage starting from the arrival date of the cargo shipment.
- For shipments with tax exemption application, Customs clearance takes approximately 10 - 15 working days from the receipt of the complete documents including the duly approved exemption from DFA, from the date of arrival of the air shipment.
- For less than container load (LCL) sea shipments, Customs clearance with a direct payment of duties takes approximately 7 - 10 working days from the transfer of shipments to the Customs bonded warehouse.
- For less than container load (LCL) sea shipments with a tax exemption application, Customs clearance takes approximately 8 - 12 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 7 - 10 working days from the date of arrival of the shipment and 10 - 15 working days for shipments with a tax exemption application.

Motor Vehicles

Documents Required

- Approved BIS / DTI import permit
- Packing list
- Proof of purchase (i.e. deed of sale)

Specific Information

- Only diplomats are allowed duty-free importation.
- Duties 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.

Note: The Philippines have 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.

Pets

Documents Required

- Vaccination certificate
- Veterinary health certificate
- First page copy of owner of the goods' passport
- 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 \$650 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; therefore, 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, 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 (maximum of 6 bottles of 1 L each)

Prohibited Items

- Obscene literature, photographs and films
- Politically subversive literature
- Narcotics and drugs
- Gambling equipment
- Firearms (guns / ammunition)
- Sharp or bladed weapons
- Perishable items