

## **PHILIPPINE BUREAU OF CUSTOMS PASSENGER GUIDELINES**

To ensure smooth Customs clearance, please read these guidelines thoroughly.

### **GENERAL PROVISIONS**

Except as otherwise provided for in the Philippine Customs Modernization and Tariff Act (CMTA) or in other laws, all goods, when imported into the Philippines, shall be subject to duty upon importation, including goods previously exported from the Philippines. (Section 104, CMTA)

### **REGULATED GOODS**

Goods which are subject to regulation shall be imported or exported only after securing the necessary permit(s), clearance(s), license(s), or any other requirement(s) prior to importation or exportation. (Section 117, CMTA)

Regulated goods include, but are not limited to the following:

- Processed food products, cosmetics, medicines and health supplements, regulated by Food and Drug Administration (FDA)
- Plants, plant products and by-products, regulated by Bureau of Plant Industry (BPI)
- Animals, animal products and by-products, regulated by Bureau of Animal Industry (BAI)
- Aquatic/fishery products and by-products, regulated by Bureau of Fisheries and Aquatic Resources (BFAR)
- Telecommunications equipment, regulated by National Telecommunications Commission (NTC)
- Optical and magnetic media, regulated by Optical Media Board (OMB)
- Electrical appliances, regulated by Bureau of Philippine Standards (BPS)
- Tobacco products, regulated by National Tobacco Administration (NPA)

Regulated goods imported or exported in violation of Section 117 shall be subject to seizure and forfeiture. Violators shall be subject to criminal prosecution and/or penalties.

### **RESTRICTED GOODS**

These are goods which may be imported or exported only when authorized by law or regulation. As provided under Section 119 of the CMTA, the following are restricted goods:

- Dynamite, gunpowder, ammunitions and other explosives, firearms and weapons of war, or parts thereof;
- Roulette wheels, gambling outfits, loaded dice, marked cards, machines, apparatus or mechanical devices used in gambling or the distribution of money, cigars, cigarettes or other goods when such distribution is dependent on chance, including jackpot and pinball machines or similar contrivances, or parts thereof;
- Lottery and sweepstakes tickets, except advertisements thereof and lists of drawings therein;

- Marijuana, opium, poppies, coca leaves, heroin or 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;
- Opium pipes or parts thereof, of whatever material; and
- Any other goods whose importation and exportation are restricted.

The restriction to import or export the above stated goods shall include the restriction on their transit.

Restricted goods imported or exported in violation of Section 119 shall be subject to seizure and forfeiture. Violators shall be subject to criminal prosecution and/or penalties.

### **PROHIBITED GOODS**

These are goods which are, by their nature, unlawful to be imported or exported. These goods are otherwise called as “contrabands”. As provided under Section 118 of the CMTA, the following are prohibited goods:

- Written or printed goods in any form containing any matter advocating or inciting treason, rebellion, insurrection, sedition against the government of the Philippines, or forcible resistance to any law of the Philippines, or written or printed goods containing any threat to take the life of, or inflict bodily harm upon any person in the Philippines;
- Goods, instruments, drugs and substances designed, intended or adapted for producing unlawful abortion, or any printed matter which advertises, describes or gives direct or indirect information where, how or by whom unlawful abortion is committed;
- Written or printed goods, negatives or cinematographic films, photographs, engravings, lithographs, objects, paintings, drawings or other representation of an obscene or immoral character;
- Any goods manufactured in whole or in part in gold, silver or other precious metals or alloys and the stamp, brand or mark does not indicate the actual fineness of quality of the metals or alloys;
- Any adulterated or misbranded food or goods for human consumption or any adulterated or misbranded drug in violation of relevant laws and regulations;
- Infringing goods as defined under the Intellectual Property Code and related laws; and
- All other goods or parts thereof, which importation and exportation are explicitly prohibited by law or rules and regulations issued by the competent authority.

Prohibited goods imported or exported in violation of Section 118 shall be subject to seizure and forfeiture. Violators shall be subject to criminal prosecution and/or penalties.

*Note: Upon reasonable cause, travellers (including their baggage) may be subjected to search and detention by the customs officers. (Sections 221 and 223, CMTA)*

## **CURRENCY REGULATIONS**

- A person may import or export, or bring with him into or take out of the country legal tender Philippine notes and coins, checks, money order and other bills of exchange drawn in pesos in amount not exceeding PHP 50,000 without prior authorization by the Bangko Sentral ng Pilipinas (BSP). Amounts in excess of said limit shall require prior written authorization from the BSP.
- There is no restriction or limit on the amount of foreign currency that a person may bring in or take out of the Philippines. However, the carrying (transport) of foreign currency, as well as other foreign currency-denominated bearer monetary instruments in excess of US\$ 10,000 (or its equivalent) must be declared in writing using the prescribed Foreign Currency and Other FX-Denominated Bearer Monetary Instruments Declaration Form upon arrival at the airport of entry, or prior departure at the airport of departure, as the case may be. (BSP Manual of Foreign Exchange Transactions)

Any violation of these rules may lead to the seizure of the currency and civil and/or criminal prosecution and/or imposition of penalties against the violator.

## **ACCOMPANIED BAGGAGE INTENDED AS DONATION**

Relief, charitable and/or humanitarian organizations intending to donate for free distribution or extend free medical, dental or any other services to the less privileged must coordinate with the Philippine Department of Social Welfare and Development, through the Philippine embassies or consulates abroad, for purposes of clearance, prior to actual departure. Donations may be covered by a Deed of Donation and Deed of Acceptance, approved by the Department of Finance.

## **DUTIABLE GOODS INTENDED FOR RE-EXPORTATION**

Passengers carrying dutiable goods with intention to bring back such goods to their place of residence abroad must inform the inspecting Customs Officer of said intention. In this case, the passenger may be required to accomplish a re-exportation commitment form duly secured by a cash bond deposit equal to the assessed duty and tax on the goods, refundable upon departure of the passenger with the goods, for which a corresponding Official Receipt will be issued.

## **DUTY AND/OR TAX EXEMPTIONS**

- No customs duties and taxes shall be collected on goods with De Minimis Value (PHP 10,000 or below). However, imported tobacco or alcohol products, even when falling within the De Minimis Value are still subject to payment of the excise tax imposed by the National Internal Revenue Code (NIRC).
- Returning residents and returning overseas Filipino workers (OFWs) are granted a tax and duty exemption on importation of their personal and household effects in an amount of up to PHP 350,000, subject to the conditions prescribed under rules and regulations. Any amount in excess of the threshold shall be subject to the corresponding duties and taxes under the CMTA and the NIRC, as amended.
- Returning OFWs are granted an additional duty and tax exemption privilege for home appliances and other durables in the amount not exceeding PHP 150,000 subject to the conditions prescribed under rules and regulations. Any amount

in excess of PHP 150,000 or of the number of tax and duty-free appliances shall be subject to the corresponding taxes and duties.

### **PHILIPPINE DUTY-FREE SHOPPING**

- Regular Filipino travellers and foreign individual travellers are entitled to a tax-exempt maximum purchase of US\$ 1,000. Purchase must be made within 48 hours upon arrival. The purchase of electronics and appliances shall be subject to customs duties and taxes.
- Balikbayan and OFWs are entitled to a tax-exempt maximum purchase of US\$ 2,500 inclusive of the purchase of electronics and appliances limited to 1 unit per product category. They are entitled also to an additional tax-exempt purchase of US\$ 2,000 for kabuhayan/livelihood tools and equipment. Purchase must be made within 15 days upon arrival or 30 days during Christmas season (December 15 to January 15)/ Departing passengers with confirmed bookings are entitled to tax and duty exempt purchase. Purchase must be made on the day of departure.
- Diplomatic personnel and personnel of other governments and offices of international organizations, institutions, associations and agencies entitled to tax and duty exempt purchase as endorsed by the Department of Foreign Affairs. Purchase must be made based on the Purchase Authorization/Order.

### **BALIKBAYAN CATEGORIES**

- a) Filipino citizen who has been continuously out of the Philippines for a period of at least one (1) year;
- b) Filipino overseas worker; or
- c) Former Filipino citizen and his or her family, who had been naturalized in a foreign country and comes or returns to the Philippines.

### **CUSTOMS DECLARATION**

All arriving travellers must accomplish a Customs Baggage Declaration Form (CBDF) which will be submitted to the assigned Customs Officer at the customs arrival area for clearance.

Arriving passengers are required to declare all goods carried/brought, indicating the quantity and value. If unsure of what to declare, please consult any Customs Officer on duty.

For more information, please contact:

Bureau of Customs-Customer Assistance and Response Services (BOC-CARES)

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