

Goods	Documents required	Customs Prescriptions	Remarks
Household goods and personal effects	Returning Residents: <ul style="list-style-type: none"> <input type="checkbox"/> Original passport. <input type="checkbox"/> Sea Waybill (Express Release BL) is preferred. <input type="checkbox"/> Packing list. – Original. 	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"> <input type="checkbox"/> Original passport with a stamped 9(g), 9(d), 47(a) 2 or 13A visa. <input type="checkbox"/> Sea Waybill (Express Release BL). <input type="checkbox"/> Packing list. – Original. 	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"> <input type="checkbox"/> 9(g) - pre-arranged employee. <input type="checkbox"/> 9(d) - treaty traders. <input type="checkbox"/> 47(a) 2 - investors visa. <input type="checkbox"/> 13A - Permanent resident visa. <p>Shippers with these types of visas upon arrival in the Philippines are entitled to tax exemption secured from Department of Finance (DOF) upon presentation of the original passport with the stamped visa plus copies of the shipping documents.</p> <p>Shipment must arrive in the Philippines within 90 days from shipper's latest arrival.</p>
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"> <input type="checkbox"/> Original passport with a stamped EO 226 visa. <input type="checkbox"/> Sea Waybill (Express Release BL). <input type="checkbox"/> Packing list. – Original. <input type="checkbox"/> Company registration with SEC (copy). 	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.	<p>Shippers with EO226 visa upon arrival in the Philippines are entitled to tax exemption secured from Department of Finance (DOF) upon presentation of the original passport with the stamped visa plus copies of the shipping documents.</p>

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PHILIPPINES

Goods	Documents required	Customs Prescriptions	Remarks
	<ul style="list-style-type: none"> <input type="checkbox"/> Official list of expatriates. <input type="checkbox"/> Latest inward remittance. 		<p>Shipment must arrive in the Philippines within 90 days from shipper's latest arrival.</p>
Diplomats' removals	<ul style="list-style-type: none"> <input type="checkbox"/> Note verbal approval. <input type="checkbox"/> Sea Waybill (Express Release BL). <input type="checkbox"/> Packing list. – Original. 	<p>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>	<p>Diplomats are holders of a 9(E) visa. Must be in the Philippines to submit Credentials to the Department of Foreign Affairs (DFA), for his agency to secure Diplomatic ID 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. 9(E) visa holders are entitled to bring in a car duty/tax free.</p>
Temporary Visitors, Tourists	<ul style="list-style-type: none"> <input type="checkbox"/> Original passport. <input type="checkbox"/> Sea Waybill (Express Release BL). <input type="checkbox"/> Packing list. – Original. 	<p>All household goods and personal effects are subject to a 15 % rate of duty and a 12% rate of tax.</p>	<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 by paying duties and taxes or under cash bond 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.</p> <p><i>A bond must be posted for the conditional release of the shipment pending visa approval. The 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, mover will charge</i></p>

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			Posting / Cancellation of the Cash Bond of approx. US\$450.00.
Motor vehicles	<ul style="list-style-type: none"> <input type="checkbox"/> Sea Waybill (Express Release BL) <input type="checkbox"/> Prior authority to import secured from the Bureau of Import Services (BIS) Original car registration. <input type="checkbox"/> Invoice and certificate of title for new cars. <input type="checkbox"/> Car keys. <input type="checkbox"/> DFA certification of passport. <input type="checkbox"/> CID certification of arrival. 	Duty and tax free for diplomats Returning residents, Dual Citizen and holders of 13g or 13A are allowed to bring in cars and are subject to pay around 200% of car book value for duties and taxes.	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 12 months. For returning residents, he/she should have stayed abroad continuously for one year.
Pets	<ul style="list-style-type: none"> <input type="checkbox"/> Airway bill. <input type="checkbox"/> Import permit from Philippine Bureau of Animal Industry. <input type="checkbox"/> 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 (BAI) 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		Importation prohibited.	

Goods	Documents required	Customs Prescriptions	Remarks
Goods & perishable items / food Fumigation of imported and exported wooden crates		The Philippine 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.	

