

DUTY-FREE SHIPMENT OF PERSONAL EFFECTS INTO THE PHILIPPINES

1. Under Section 105 (h) of the Tariff and Customs Code of the Philippines (provided below), personal and household effects **(EXCEPT MOTOR VEHICLES, VESSEL, AIRCRAFTS, MACHINERIES AND OTHER SIMILAR ARTICLES)** of persons coming to settle permanently in the Philippines can apply for duty-free treatment. Such persons include:
 - a. Filipinos who are now residents of another country (including dual citizen)
 - b. Foreigners married to Filipinos (13A visa)
 - c. Former Filipinos (13G visa)

2. If you qualify on any of the above categories, please be guided by the following:
 - a. Shipment of your personal and household effects will be exempted from payment of customs duties and taxes as provided for in Section 105 (h) of the Tariff and Customs Code of the Philippines. (Section 105 is quoted below)
 - b. However, the person who wishes to avail of such privilege should secure either before departure from country of residence or within 60 days upon his arrival in the Philippines, written approval from the Department of Finance for tax and duty-free importation of household goods.

3. A letter of Request for tax and duty exemption should be addressed to:

The Secretary of Finance
Attn: Mr. Gerry Montes
Mabuhay Lane Office
Podium, Executive Tower Building,
BSP Complex, Manila 1004
Philippines
Phone: 632.526.8470
Email: letters@dof.gov.ph
Website: www.dof.gov.ph

4. The following documents should accompany the Letter of Request for tax and duty free importation:

Photocopies of:

- a. Passport (if Filipino citizen), or for dual citizenship, foreign passport, Oath of Allegiance as Filipino Citizen and Order Granting Filipino Citizenship
13A visa (if foreigner is married to a Filipino citizen) or
13G visa (if former Filipino)
 - b. For Filipino citizens, copy of marriage certificate as proof of residency in the foreign country
 - c. For 13A and 13G visa holders: copies of Alien Certificate of Registration (ACR) and Immigration Certificate of Residence (ICR)
 - d. Inventory List
 - e. Bill of Lading
 - f. Affidavit of Ownership (duly authenticated by the Philippine Embassy of Consulate with jurisdiction over your state of residence. (Note: it is suggested that whenever possible, applicants should come to the Consulate or Embassy to sign their affidavit personally in front of the Consular officer. In this case, authentication can follow right away. If the affidavit is sent by mail, it should first be notarized by a qualified notary, then authenticated by the State Secretary of the applicant's State of residence. Only after the State Secretary's authentication should it be sent to the Philippine Embassy or Consulate for final authentication).
5. Applicants for tax and duty-free importation should be ready with the original copies of documents mentioned in paragraph 4 above for presentation to the Department of Finance or Bureau of Customs when claiming your goods or as otherwise required.

Section 105 (h) of the Tariff and Customs Code of the Philippines

Professional instruments and implements, tools of trade, occupation or employment, wearing apparel, domestic animals, and personal and household effects belonging to persons coming to settle in the Philippines or Filipinos and/or their families and descendants who are now residents or citizens of other countries, such parties hereinafter referred to as Overseas Filipinos, in quantities and of the class suitable to the profession, rank or position of the persons importing them, for their own use and not for barter or sale, accompanying such persons, or arriving within a reasonable

time, in the discretion of the Collector of Customs, before or after the arrival of their owners, which shall not be later than February 28, 1979 upon the production of evidence satisfactory to the Collector of Customs that such persons are actually coming to settle in the Philippines, that change of residence was bona fide and that the privilege of free entry was never granted to them before or that such person qualifies under the provisions of Letters of Instructions 105, 163 and 210, and that the articles are brought from their former place of abode, shall be exempt from the payment of customs duties and taxes: Provided, That vehicles, vessels, aircrafts, machineries and other similar articles for use in manufacture, shall not be classified hereunder.