

# 1.3 Philippines Customs Information

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## Philippines Customs Information

For information on Philippines Customs, please see the following link:

[Philippines Bureau of Customs](#)

### 'One Stop Shop'

In order to streamline the customs procedures for humanitarian organisations bringing relief good into the Philippines during a humanitarian emergency, a "One-Stop-Shop" will be activated in the event of a humanitarian emergency

The OSS is activated, with the National Disaster Risk Reduction and Management Council (NDRRMC) as the lead agency, upon the declaration of the President of the Philippines of a national state of calamity.

The Purpose of a "One-Stop-Shop" is to bring together in a single location the key staff, necessary for expediting customs clearances for humanitarian cargo, for the selected agencies including representatives of relevant government departments including:

the Department of Social Welfare and Development (DSWD), the Department of Health, The Bureau of Food and Drugs, the Ministry of Finance (MoF), and the Department of Foreign Affairs (DFA).

For information on the 'One Stop Shop', please see the following link:

[Philippines Customs Information - Importing Relief Goods and the 'One Stop Shop'](#)

For information on 'One Stop Shop' Government Agency Contact details, please see the following document:

[One Stop Shop - Government Contact Information](#)

### Duties and Tax Exemption

For information on Philippines Customs tariffs, please see the following link:

[Philippines Customs Tariffs](#)

For contact information regarding government custom authorities, please follow the link below:

[4.1 Philippines Government Contact List](#)

### Emergency Response:

[Note: This section contains information which is related and applicable to 'crisis' times. These instruments can be applied when an emergency is officially declared by the Government. When this occurs, there is usually a streamlined process to import goods duty and tax free.]

Agreements / Conventions Description	Ratified by Country? (Yes / No)
WCO (World Customs Organization) member	Yes
Annex J-5 Revised Kyoto Convention	n/a
OCHA Model Agreement	n/a
Tampere Convention (on the Provision of Telecommunication Resources for Disaster Mitigation and Relief Operations)	n/a

**Regional Agreements (on emergency/disaster response, but also customs unions, regional integration)**

ASEAN Agreement on Disaster Management and Emergency Response (AADMER), 2005. Ratified 14 September 2009

### Exemption Regular Regime (Non-Emergency Response):

*[Note: This section should contain information on the usual duties & taxes exemption regime during non-emergency times, when there is no declared state of emergency and no streamlines process (e.g. regular importations/development/etc..)]*

The Bureau of Customs (BOC), which is under the auspices of the Department of Finance (DOF), is mandated to implement an effective revenue collection, prevent and suppress smuggling and entry of prohibited imported goods, supervise and control over the entrance and clearance of vessels and aircrafts and engaged in foreign commerce, and the enforcement of the Tariff and Customs Code of the Philippines and all other laws, rules and regulations related to tariff and customs administration. The on-line system---to process clearance of imports, payment of duty, and delivery of release orders for shipments to leave the docks---has lessened the cost of trade for businesses, reduced opportunities for fraud, and helped the Bureau to maximize revenue collection.

Relevant customs codes and decrees are:

1. Section 105 of the Tariff and Customs Code
2. Item# of Section 204 of the National Internal Revenue Code 1077
3. CMO No. 43-89 defining the specific coverage of the regulations concerning tax and duty-free importation's of Foreign Embassies, international institution and consulates
4. CMO No. 41-89 providing the release of all diplomatic shipments which may only be effected upon presentation of the documents required by said regulations.
5. CMO No 47-2009 providing guidelines to cover importation of donated relief goods / articles / equipment intended for distribution to calamity-declared areas and victims of disasters/calamities

<b>Organizational Requirements to obtain Duty Free Status</b>
<b>United Nations Agencies</b>
Basic agreement from the government and international organization
<b>Non Governmental Organizations</b>
Basic agreement from the government and international organization

### Exemption Certificate Application Procedure:

Philippines import permits are classified on the basis of the commodity type:

Import Commodity	Responsible Body
Rice	National Food Authority
Sugar	Sugar Regulatory Administration
Radios and Communication Equipment	National Telecommunication Commission
Food, Drugs and Processed Goods	Bureau of Food and Drugs
Medical Equipment and Supplies	Bureau of Health Devices and Technology
Vehicles	Environmental Management Bureau

<b>Duties and Taxes Exemption Application Procedure</b>
<b>Generalities (include a list of necessary documentation)</b>
Please see the below document for information
<b>Process to be followed (step by step or flowchart)</b>
Please see the below document for information

Please see the following table for information on Philippine Duties and Taxes Exemption Procedure:

[Philippines Customs Duties table](#)

### Exemption Certificate Document Requirements

	Food	Shelter,Wash and education	Medicines	Vehicles and Spare parts	Staff and office supplies	Telecoms equipment
<b>Invoice</b>	-	-	-	-	-	-
<b>AWB, BoL, or Other Transport Documents</b>	Yes, Original Copy of Tax Exemption Certificate	Yes, Original Copy of Tax Exemption Certificate	Yes, Original Copy of Tax Exemption Certificate	Yes, Original Copy of Tax Exemption Certificate	Yes, Original Copy of Tax Exemption Certificate	Yes, Original Copy of Tax Exemption Certificate
<b>Donation Non-Commercial Certificate</b>	Yes, Original Copy of Tax Exemption Certificate	Yes, Original Copy of Tax Exemption Certificate	Yes, Original Copy of Tax Exemption Certificate	Yes, Original Copy of Tax Exemption Certificate	Yes, Original Copy of Tax Exemption Certificate	Yes, Original Copy of Tax Exemption Certificate
<b>Packing List</b>	Yes	Yes	Yes	Yes	Yes	Yes
<b>Other Documents</b>	Import permits as stated above	-	-	Import permits as stated above	-	Import permits as stated above

## Customs Clearance

### Customs Clearance Document Requirements

	Food	Shelter,Wash and education	Medicines	Vehicles and Spare parts	Staff and office supplies	Telecoms equipment
<b>D&amp;T Exemption Certificate</b>	-	-	Yes	Yes original 1 copy	-	Yes original 1 copy
<b>Invoice</b>	-	-	Yes	Yes original 1 copy	-	Yes original 1 copy
<b>AWB, BoL, or Other Transport Documents</b>	Yes, Original and a copy, applies to both UN and NGO's	Yes, Original and a copy, applies to both UN and NGO's	Yes, Original and a copy, applies to both UN and NGO's	Yes, Original and a copy, applies to both UN and NGO's	Yes, Original and a copy, applies to both UN and NGO's	Yes, Original and a copy, applies to both UN and NGO's
<b>Donation Non-Commercial Certificate</b>	Yes	Yes	Yes	Yes	Yes	Yes
<b>Packing List</b>	Yes	Yes	Yes	Yes	Yes	Yes
<b>Phytosanitary Certificate</b>	Yes	Yes	Yes	Yes	Yes	Yes
<b>Other Documents</b>	Import permits stated above	-	-	Import permits stated above	-	Import permits stated above

NOTE: Authorization letter to process is needed for the customs clearance.

For information on Philippines Customs Focal Points, please see the following links:

[4.2.1 Philippines Government Contact List](#)

[4.2.2 Philippines Humanitarian Agency Contact List](#)

For information on Philippines Customs additional details, please see the following documents:

[Philippines National Customs Legislation and Regime](#)

[Philippines Customs Information by Entry Points](#)