



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

CUSTOMS MEMORANDUM ORDER (CMO)

NO. 04-2017

SUBJECT: GUIDELINES ON THE IMPLEMENTATION OF CUSTOMS ADMINISTRATIVE ORDER (CAO) NO. 05-2016 ON CONSOLIDATED SHIPMENT OF DUTY AND TAX-FREE "BALIKBAYAN BOXES" WITH REVISED INFORMATION SHEET

Section 1. Scope. This CMO applies to consolidated shipments of Balikbayan Boxes entered through any port of entry, sent to families or relatives by Qualified Filipinos While Abroad. Balikbayan Boxes brought in through means other than Consolidated Shipments shall be covered by a separate CMO.

Section 2. Objectives.

- 2.1.** To prescribe simplified customs clearance procedures for consolidated shipment of Balikbayan Boxes sent by Qualified Filipinos While Abroad to their families or relatives, especially the OFWs in recognition of their significant contribution to the Philippine economy;
- 2.2.** To facilitate customs clearance of consolidated shipment of Balikbayan Boxes without sacrificing the Bureau's core functions of revenue collection and border protection through application of risk management techniques and Information and Communication Technology (ICT) enabled monitoring and control systems;
- 2.3.** To adopt clear and transparent customs rules, regulations, policies and procedures, consistent with international standards and customs best practices;
- 2.4.** To prevent revenue loss from possible abuse in the availment of the privilege on the tax and duty-exempt importation of Balikbayan Boxes; and
- 2.5.** To guide customs personnel and stakeholders in the customs formalities in the clearance and release of Balikbayan Box shipments.

Section 3. General and Administrative Provisions.

3.1. Registration of Deconsolidators. The Deconsolidator shall apply for registration every two (2) years with the Account Management Office (AMO) of the Bureau, in addition to the registration requirements imposed by other government agencies.

3.2. Documents Required. The following shall be submitted:

- a. Duly accomplished AMO application form;
- b. List of Consolidators with whom the applicant Deconsolidator has existing Service Contracts;
- c. Copy of the individual Service Contract/s between the Deconsolidator and the Consolidator/s with all the annexes. The duly executed Service Contract/s entered into by and between the Deconsolidator and the Consolidator/s shall contain the following undertakings or provisions, that:
 - i. The required Information Sheet is properly accomplished;
 - ii. The Consolidator shall advise the Sender of the following:
 - ii.1. That no prohibited or restricted items, or regulated items in commercial quantities are included in the shipment;
 - ii.2. No individual shipment shall exceed the limits as to value and frequency as fixed by law.
 - iii. Should any consolidated shipment include or contain restricted, prohibited or any regulated articles in commercial quantities, the Deconsolidator shall be held responsible therefor; and
 - iv. The Deconsolidator shall ensure that their principals abroad are made fully aware of the need for Senders to provide information and documents as listed in Section 5.1.2 of CAO 5-2016, to enable the expeditious processing of the shipment and that the data will be used only for the sole purpose of sending the box and shall be covered by the Data Privacy Protection Law existing in the country of origin.
- d. Certified True Copy of the registration or accreditation certificate from other government agencies;
- e. An Affidavit of Undertaking stating that the Deconsolidator shall be obliged to answer for the various charges that may be incurred by the Bureau such as storage, arrastre, shipping demurrage, stripping and stuffing charges and other incidental expenses not otherwise chargeable against the Forfeiture Fund, in case of implied abandonment of the goods; and

- f. Any other documentary requirements that may be required by the Bureau.

Section 4. Operational Provisions.

4.1. Submission of Electronic - Inward Foreign Manifest (E-IFM), House Bill of Lading (HBL) and House Airway Bill (HAWB).

4.1.1. Submission of E-IFM. Submission of E-IFM shall be governed by provisions of existing rules and regulations of the Bureau relative to the submission of cargo manifest. For purposes of uniformity in documentation and to distinguish Consolidated Balikbayan Shipments from other consolidated commercial importations, the words "CONSOLIDATED BALIKBAYAN SHIPMENT" shall be indicated in the field for Description of Goods in the Master Bill of Lading.

4.1.2. Submission of HBL or HAWB. The Deconsolidator shall submit an electronic copy of the consolidated manifest containing the individual HBLs to the Bureau through the Advanced Manifest System (AMS) within the period prescribed by the Bureau.

4.2. Preparation and Submission of Information Sheet.

4.2.1. The Sender may request copies of the Information Sheet (**Annex "A"**) from the Consolidator or may download copies directly from the BOC website (www.customs.gov.ph) or from any of the following Value-Added Service Providers (VASPs):

- a. www.etrade.net.ph;
- b. www.intercommerce.com.ph; and
- c. www.ekonek.com.

4.2.2. The Sender shall either:

- a. Print the Information Sheet and fill out manually Sections A, B and C thereof in triplicate per Balikbayan Box; or
- b. Accomplish Sections A, B and C thereof online and print the accomplished form in three (3) sets.

4.2.3. All three (3) sets of the Information Sheet must be signed by the Sender on page two (2) and distributed as follows:

- a. First (1st) Copy – shall be attached to the Balikbayan Box containing the goods;
- b. Second (2nd) Copy – shall be kept by the Sender; and
- c. Third (3rd) Copy – shall be furnished to the Consolidator.

The Information Sheet must have the following attachments:

i. For Filipino Citizens:

- i.1.** A photocopy of the biographical page of the Philippine passport where the personal information, picture and signature of the Sender are indicated; and
- i.2.** A copy of the invoice, receipt or proof of payment of the goods contained in the Balikbayan Box, if any.

ii. For Dual Filipino Citizens without a Philippine passport:

- ii.1.** A photocopy of the biographical page of the foreign passport where the personal information, picture and signature are indicated;
- ii.2.** A photocopy of proof of dual Filipino citizenship; and
- ii.3.** A copy of the invoice, receipt or proof of payment of the goods contained in the Balikbayan Box, if any.

4.2.4. The Information Sheet and required attachments shall be submitted to the Consolidator who shall assign a unique single Tracking Number for every shipment of the Sender, regardless of the number of boxes sent by a single Sender.

4.2.5. The Consolidator shall fill out Section D of the Information Sheet and electronically forward the scanned Optical Character Recognition (OCR) PDF copies of the complete set of the Information Sheet with the required attachments, simultaneously to the Deconsolidator and to the Bureau's AMS thru the VASP.

4.2.6. For consolidated shipments by sea, the shipping line prior to loading of containers onto the vessel, shall require a Certificate of Compliance (Annex "B") from the consolidator, relative to the requirements stated in Section 4.2.5 of this Order.

Section 5. Lodgement of Goods Declaration. To expedite the cargo clearance process, the Deconsolidator, upon filing of the goods declaration with the Informal Entry Division (IED) or its equivalent unit, must submit the soft copy of the Information Sheet details using the prescribed format in "**Annex C**", together with the following documentary requirements:

- a. Master ocean bill of lading (MBL) or master airway bill (MAWB) duly endorsed by the shipping agent, airline or air carrier, respectively;
- b. Consolidated Cargo Manifest;
- c. Individual HBL or HAWB duly endorsed by Deconsolidator;
- d. Accomplished Information Sheet duly signed by the Sender, Consolidator and Deconsolidator, and page 5 (**Annex "D"**) thereof;
- e. Photocopy of the biographic page of the Philippine passport with personal information, picture and signature or in case of dual Filipino citizen without Philippine passport, photocopy of foreign passport with personal information, picture and signature plus copy of proof of dual Filipino citizenship;
- f. Invoice, receipt or equivalent document covering the goods contained in the Balikbayan Box, if any; and
- g. Other documents as may be required by the Bureau.

Based on the Information Sheets submitted in advance by the Consolidator, the COO III shall conduct a determination whether a Sender is qualified to avail of the tax and duty exemption under the De Minimis scheme or of the privilege under Section 800 (g) of the CMTA and for the expedited clearance of his Balikbayan Box/es.

Section 6. Cargo Clearance Procedures. Until such time that the Bureau has implemented an electronic processing system for clearance of consolidated shipments of Balikbayan Boxes, cargo clearance shall be governed by the following procedures:

- 6.1.** The Deconsolidator shall lodge separate informal entries for Balikbayan Boxes falling under each type of avilment i.e. De Minimis, Section 800 (g) of the CMTA or not qualified for avilment, on a per container basis in a given consolidated shipment.

Example: One MBL covering two containers. Separate informal entries shall be filed for every type of avilment for each container.

- 6.2.** The individual HBLs or HAWBs together with the Information Sheets which shall serve as the packing lists and invoices, and all other documentary requirements in Section 5 of this Order shall be attached to the goods declaration.
- 6.3.** The IED or its equivalent unit shall verify the completeness of the submitted documentary requirements, match the submitted BL/AWB/HBL/HAWB with the Manifest System and/or Manifest Data,

assign the entry number and forward the same to the Assessment Section.

- 6.4.** The COO III shall match the declaration filed by the Deconsolidator against the Information Sheet electronically submitted by the Consolidator to check the veracity and to determine if there are inconsistencies in the information stated in the Information Sheet attached to the entry. Matching of the declaration shall be made for Balikbayan Boxes subject to alert orders, derogatory information and any other relevant information received. This is without prejudice to any risk parameters that the Bureau may establish upon automation of the clearance process of the Balikbayan Boxes.
- 6.5.** All Consolidated Balikbayan Shipments processed under this Order shall be subject to mandatory non-intrusive inspection by, or under the supervision of, BOC personnel;
- 6.5.1.** If the x-ray image is tagged "no suspect" and the print out thereof is stamped by the X-Ray Image Analysis Inspector with the notation "IMAGE APPEARS TO BE REGULAR", the COO III shall indicate his findings on the Informal Import Declaration and Entry Form (IIDE); assess duties and taxes and other charges due thereon, if any; affix his signature; and forward the same to the COO V; or
- 6.5.2.** In cases where the x-ray image is tagged "suspect" and the print out thereof is stamped by the X-Ray Image Analysis Inspector with the notation "FOR VERIFICATION", the X-Ray Image Analysis Inspector shall identify and mark the portion of the container with possible violation and the COO III shall subject said portion to 100% physical examination.
- 6.5.3.** The Deconsolidator shall request the stripping of the container to enable the conduct of 100% physical examination of the Balikbayan Boxes located in the suspected and marked portion of the container.

However, upon request of the Deconsolidator and with the approval of the District Collector, the Bureau may allow the conditional release of the container for the conduct of 100% examination of Balikbayan Boxes located in the suspected and marked portion of the container at the warehouse of the Deconsolidator subject to the following conditions:

- a. The suspected image is not clear;
- b. There is no derogatory information that the Balikbayan Boxes contain prohibited, restricted or regulated goods; and

- c. Upon submission of an Affidavit of Undertaking by the Deconsolidator subject to existing customs laws, rules and regulations.
- 6.5.4.** If no discrepancy is found after the conduct of 100% physical examination on the suspected and marked portion, the COO III shall assess duties, taxes and other charges due thereon, if any, affix his signature on the goods declaration and forward the same to the COO V.
- 6.5.5.** If discrepancy is found after physical examination by the COO III, Balikbayan Box/es with violation shall be segregated and released only upon compliance with existing rules and regulations.
- 6.5.6.** The remaining Balikbayan Boxes without violation shall be allowed continuous processing and released following the procedures set forth in Section 6.5.4 of this Order.
- 6.6.** The COO V shall review the entry documents, tariff classification, appraisal, computation of duties, taxes and other charges, affix his signature on the goods declaration and return the same to the COO III for preparation of the Order of Payment.
- 6.7.** The COO III shall prepare the Order of Payment for the service fees and for the duties, taxes and other charges, if any, which shall be presented to the BOC Cashier or to the In-House Bank for payment using the e2m Cash-Miscellaneous Module.
- 6.8.** Computation of the service fees shall be Php250.00 multiplied by the number of HBLs or HAWBs in one MBL or MAWB.
- 6.9.** For air shipment, the goods declaration shall be forwarded by the IED to the BOC Cashier for payment of service fees and for the duties, taxes and other charges, if any.
- 6.10.** The Transmittal Clerk from the BOC Cashier shall forward the gate pass to the wharfinger or warehouseman for his signature to effect physical release of shipments of Balikbayan Boxes.
- 6.11.** The COO III shall verify payment in the e2m Cash-Miscellaneous Module. After verifying that the appropriate payment has been collected, the COO III retrieves the data corresponding to the MBL of the IIDE. The COO III shall select from the e-manifest menu the operation "Manual Discharge" to perform manual write-off of the MBL.

Section 7. Preparation of Order of Payment. Regardless of the number of goods declaration lodged for a single MBL or MAWB, only one (1) Order of Payment (OP) shall be prepared by the COO III for that MBL or MAWB.

Section 8. Misdeclared Shipments. Shipments declared as consolidated Balikbayan Boxes but are found to be otherwise shall be considered as misdeclared and subjected to seizure and forfeiture proceedings.

Section 9. Repealing Clause. This CMO expressly supersedes in its entirety **CMO 33-2016.**

Section 10. Effectivity. This CMO shall take effect immediately.


NICANOR E. FAELDON
Commissioner



JAN 20 2017

Annex "A"



THE REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

INFORMATION SHEET

for Consolidated Shipments of "Balikbayan Boxes"
Revised BOC Form No. BL3-IS-001

To be filled out by the consolidator

MBL/MAWB Number: _____
Tracking Number: _____

INSTRUCTIONS : To avoid delays in the processing and release of your Balikbayan Boxes, please fill out All fields below. Please type or print legibly in capital letters.

HOW MANY COPIES OF THE INFORMATION SHEET DO I NEED PER BOX? You need 3 copies of the Information Sheet **per box**. The 1st copy is attached to the box; the 2nd copy is given to the Consolidator; and the 3rd copy is your copy as the Sender.

WHO CAN SEND BALIKBAYAN BOXES¹ TO THE PHILIPPINES? Anyone can send Balikbayan Boxes to the Philippines, even Corporations, Partnerships and Sole Proprietors. But only a Qualified Filipino While Abroad¹ can avail of the tax and duty-free privilege of balikbayan boxes under Section 800 (g) of the Customs Modernization and Tariff Act (CMTA).

WHO ARE QUALIFIED FILIPINO CITIZENS WHILE ABROAD²? They are Resident Filipinos³, Non-Resident Filipinos⁴ and Overseas Filipino Workers⁵.

WHAT IS THE SECTION 800 (G) PRIVILEGE UNDER THE CMTA OR THE BALIKBAYAN BOX PRIVILEGE? This is the privilege given to a Qualified Filipino Citizen While Abroad to send Balikbayan Boxes to a Family Member or Relative⁶, tax and duty free.

HOW MANY TIMES CAN I SEND BALIKBAYAN BOXES? There is no limit unless you will avail of the Balikbayan Box Privilege.

HOW MANY TIMES CAN I AVAIL THE BALIKBAYAN BOX PRIVILEGE? A Qualified Filipino While Abroad¹ can avail of the balikbayan box privilege up to 3 times or up to 3 shipments in a calendar year⁷. The total amount of all the shipments should not be more than Php 150,000.00 in a calendar year.

HOW MANY BALIKBAYAN BOXES CAN I SEND IN 1 SHIPMENT IF I WILL AVAIL OF THE BALIKBAYAN BOX PRIVILEGE? There is no limit to the number of Balikbayan Boxes that you can send per shipment but the size of the boxes must be no bigger than .20 cbm (about the size of an XL box) and the total value should not be more than Php 150,000.00 in a calendar year.

WHAT CAN I PUT IN MY BALIKBAYAN BOX IF I WANT TO AVAIL OF THE BALIKBAYAN BOX PRIVILEGE? You can only send household effects⁸ and personal effects⁹. You cannot send items which are in commercial quantities¹⁰ (a good rule of thumb is not more than 20 items of each kind for consummable goods and not more than 5 items of each kind for non-consummable goods), or send items which are for sale, barter or hire, or those which are prohibited¹¹ or restricted¹². Importations of up to 2 litres (2000 ml) of wine and liquor, 2 reams of cigarettes and 50 sticks of cigars shall be subject to payment of excise tax only. Any excess is subject to duty, VAT and excise tax.

WHAT HAPPENS IF I DECLARE THAT I WANT TO AVAIL OF THE BALIKBAYAN BOX EXCEED THE ALLOWED QUANTITIES OR VALUES? Anything in excess of the allowable quantity, amount or frequency shall be subject to duties and taxes, and civil and criminal liabilities, if any.

WHAT IF THE VALUE OF MY SHIPMENT IS LESS THAN PHP10,000.00? You can avail of the De Minimis privilege and you don't need to be a Qualified Filipino While Abroad but you must have only 1 consignee or recipient. An invoice or equivalent document is required for immediate release of shipments sent by or to be received by a Corporation, Partnership or Sole Proprietorship. Even if you are a Qualified Filipino While Abroad a De Minimis Value¹³ shipment shall not be counted as an availment under the Balikbayan Box privilege.

INSTRUCTIONS : You must check one type of availment only. You may only avail of the Balikbayan Box Privilege, if you are a Qualified Filipino While Abroad.

TYPE OF AVAILMENT¹⁴

- Balikbayan Box privilege
 - 1st Time
 - 2nd Time
 - 3rd Time
- De Minimis Value
- None

TYPE OF SENDER

- Qualified Filipinos While Abroad (QFWA)
 - OFW
 - Resident Filipino
 - Non-Resident Filipino
- Non-Qualified Filipinos While Abroad (NQFWA)
 - Individual
 - Sole Prop. (DTI)
 - Partnership
 - Corporation

A. SENDER INFORMATION

Business Name (Only for Sole Prop., Partnership, Corporation)

Family Name*	Given Name*	Middle Name*	Suffix*
Contact Number/s:*		Email Address, if any:	
Philippine Passport Number: (For QFWAs Only)*		Date Issued (mm/dd/yyyy): (For QFWAs Only)*	
Expiry Date (mm/dd/yyyy): (For QFWAs Only)*		Place Issued: (For QFWAs Only)*	
Complete Current Address Abroad:*		Complete Address in the Philippines:*	
Total Value of all Contents of each Balikbayan Box for this shipment (in Philippine Peso):*			

WARNING: Offenses that may result to the forfeiture of the goods, including imposition of penalties and criminal prosecution of the offender

1. Sending of PROHIBITED or RESTRICTED GOODS;
2. Sending of REGULATED GOODS in excess of the allowable limits without the necessary import permit;
3. Making of any false or misleading statements to a Customs Officer.

amj

D. SHIPMENT & TRANSPORT INFORMATION

To be filled out by the consolidator
 MBL/MAWB Number: _____
 Tracking Number: _____

Mode of Shipment: <input type="checkbox"/> Air <input type="checkbox"/> Sea	Name of Deconsolidator/Agent:	Name of Consolidator:	
Shipment Reference or Load No.:	Complete Address of Deconsolidator/Agent:	Complete Address of Consolidator:	
Total No. of Boxes per Tracking No.:			
Total Measurement of Box/es (CBM):	Contact Details of Deconsolidator/Agent Mobile/Landline Number:	Contact Details of Consolidator Mobile/Landline Number:	
Date of Departure (mm/dd/yyyy):	Email Address of Deconsolidator:	Email Address of Consolidator:	
Total Gross Weight per Tracking No.:	Name of Sender:	Name of Vessel or Aircraft:	
Total Net Weight per Tracking No.:	Original Port and Country of Loading:	Container Number:	
MBL/MAWB Number:	Tracking Number:	Total Insurance per Tracking No.:	Total Freight per Tracking No.:

Declaration

I declare, under the penalties of falsification, that this Information Sheet has been made in good faith and to the best of my knowledge and belief, is true and correct pursuant to the provisions of the Customs Modernization and Tariff Act of the Philippines and its implementing rules and regulations.

Consolidator or Authorized Representative

Signature over Printed Name
 Date Accomplished: __/__/____
 mm dd yyyy

E. ARRIVAL DETAILS

(To be filled out by the Deconsolidator)

Name of Vessel or Aircraft:	Registry Number of the Vessel/Aircraft:	Voyage or Flight Number:	
Port of Last Call:	Date of Departure (mm/dd/yyyy):	Container Number:	MBL/MAWB Number:
Port of Discharge:	Date of Arrival (mm/dd/yyyy):	HBL/HAWB No./Tracking No.:	Other Information:

Declaration

I declare, under the penalties of falsification, that this Information Sheet has been made in good faith and to the best of my knowledge and belief, is true and correct pursuant to the provisions of the Customs Modernization and Tariff Act of the Philippines and its implementing rules and regulations.

Deconsolidator or Authorized Representative

Signature over Printed Name
 Date Accomplished: __/__/____

IMPORTANT THINGS YOU SHOULD KNOW:

1. **Balikbayan Boxes**- refers to a corrugated box or other container or receptacle up to a maximum volume of two hundred thousand (200,000) gross cubic centimeters without regard as to the shape of the container or receptacle. For purposes of duty and tax exemption, the balikbayan box should contain only personal and household effects that shall neither be in commercial quantities nor intended for barter, sale or for hire sent by Qualified Filipinos While Abroad often shipped by Freight Forwarders specializing in balikbayan boxes by sea or air.
2. **Qualified Filipinos While Abroad** - A collective term used to refer to Resident Filipinos, OFWs and Non-Resident Filipinos entitled to send or bring-in balikbayan boxes entitled to duty and tax exemption pursuant to Section 800 (g) of the CMTA.
3. **Resident Filipinos** - refer to Resident Filipino Citizens who temporarily stay abroad which may include holders of student visa, holders of investors' visa, holders of tourist visa and similar visas which allow them to establish temporary stay abroad.
4. **Non-Resident Filipinos** - refer to Filipinos those who have established permanent residency abroad but have retained Filipino Citizenship, whether or not they have availed of the benefits under Republic Act No. 9225 or the Citizenship Retention and Re- Acquisition Act of 2003.
5. **Overseas Filipino Worker (OFW)** - refers to a holder of valid passport issued by the Department of Foreign Affairs (DFA) and certified by the Department of Labor and Employment (DOLE) or Philippine Overseas Employment Administration (POEA) for overseas employment purposes. This covers all Filipinos working in a foreign country under employment contracts, regardless of their professions, skills or employment status in a foreign country. This includes also Filipinos working abroad under job contracts who do not require a certification from DOLE or the POEA.
6. **Family and Relatives** - refer to relatives up to the fourth (4th) civil degree of consanguinity or affinity (first cousin).
7. **Calendar Year** - refers to the period from January 1 to December 31 of the same year.
8. **Household Effects** - refer to furniture, dishes, linens, libraries, and similar household furnishing for personal use.
9. **Personal Effects** - refer to commodities whether new or used for personal use or consumption and not for commercial purposes, such as wearing apparel, personal adornment, electronic gadget, toiletries, or similar items.
10. **Commercial Quantity** - refers to the quantity for a given kind or class of articles which are in excess of what is compatible with and commensurate to the person's normal requirements for personal use. For a single sender with multiple ultimate consignees, commercial quantity of a given class shall be determined based on the total quantity thereof sent by the sender to all the consignees.
11. **Prohibited Importation** - The importation of the following goods are prohibited:
 - (a) 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;
 - (b) 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;
 - (c) Written or printed goods, negatives or cinematographic films, photographs, engravings, lithographs, objects, paintings, drawings or other representation of an obscene or immoral character;
 - (d) Any goods manufactured in whole or in part of gold, silver or other precious metals or alloys and the stamp, brand or mark does not indicate the actual fineness or quality of the metals or alloy;
 - (e) Any adulterated or misbranded food or goods for human consumption or any adulterated or misbranded drug in violation of relevant laws and regulations;
 - (f) Infringing goods as defined under the Intellectual Property Code and related laws; and
 - (g) All other goods or parts thereof which importation are explicitly prohibited by law or rules and regulations issued by the competent authority.
12. **Restricted Importation** - Except when authorized by law or regulation, the importation of the following restricted goods are prohibited:
 - (a) Dynamite, gunpowder, ammunitions and other explosives, firearms and weapons of war, or parts thereof;
 - (b) 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;
 - (c) Lottery and sweepstakes tickets, except advertisements thereof and lists of drawings therein;
 - (d) 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;
 - (e) Opium pipes or parts thereof, of whatever material;
 - (f) Any other goods whose importation are restricted;
 - (g) Weapons of mass destruction and goods included in the National Strategic Goods List (NSGL) as provided under Republic Act No. 10697 or the Strategic Trade Management Act (STMA);
 - (h) Toxic and Hazardous goods under Republic Act No. 6969 or the "Toxic Substances and Hazardous and Nuclear Wastes Control Act of 1990."The restriction to import the above stated goods shall include the restriction on their transit.
13. **De Minimis Value** - FCA or FOB Value of Php10,000 or less for which no duty or tax is collected.
14. **Availment** - refers to the determination by the Bureau or by the qualified senders that the balikbayan boxes brought in or sent are counted as first, second or third within a calendar year and thus entitled to duty and tax exemption pursuant to Section 800 (g), Chapter 1, Title VIII, CMTA. Any amount in excess of the allowable non-dutiable and non-taxable value shall be subject to the applicable duties and taxes. Shipment that is above the de minimis threshold shall be automatically considered as one availment. De minimis importation shall not be included in the counting of availment; provided that the Qualified Filipinos While Abroad can only send to one ultimate consignee in one consolidated shipment
15. **Regulated Importation** - Goods which are subject to regulation and may be imported or released only after securing the necessary clearances, permits, licenses, and any other requirements.
16. **Unit of Measure** - e.g. pieces, dozens, boxes, bundle
17. **Ultimate Recipient or Consignee** - refers to the Family Member or Relative of the Sender of the Balikbayan Box who will be the ultimate beneficiary of the same.

Annex "B"

Official letterhead and stationery of Consolidator

CERTIFICATE OF COMPLIANCE

To: Name of Shipping Line
Port of Loading /Country

THIS IS TO CERTIFY that the Information Sheets and other supporting documents pertaining to the shipment details below have been transmitted in a secure electronic format to the Philippine Bureau of Customs and to our duly registered designated deconsolidator, pursuant to the former's mandatory requirements.

THIS IS TO CERTIFY FURTHER, that we have an existing service contract with the deconsolidator named below.

Name of Consolidator (Shipper)	Complete business address and contact details	Contact person and positions/designation
Name of Deconsolidator/Agent (Consignee)	Complete business address and contact details (Philippines)	Contact person and position/designation
Name of shipping line	Vessel name and voyage number	Master bill of lading number
Container number, size and seal number	Total number of balikbayan boxes	Notify Party (if different from consignee)
Original Port and Country of Loading	Vessel departure date/time (port of loading)	

We declare that all the information contained this Certification are true and correct and in faithful compliance with the provisions of Customs Memorandum Order No. _____ entitled " _____ " issued by the Philippine Bureau of Customs on _____ 2016.

We hereby hold _____ (name of shipping line) _____ and its general agent in the Philippines free and harmless from all liabilities and any consequences thereof arising out of this Certification.

We further authorize the _____ (name of shipping line) _____ to transmit this Certification to its general agent in the Philippines and the Republic of the Philippines Bureau of Customs.

Date of Certification:

Name of Consolidator:

Printed name and signature of Consolidator /Authorized Representative:

Annex "C"

INFORMATION SHEET DETAILS

FILE NAME CONVENTION : <PORTCODE> + "BB" + <REGISTRY NO> + <MBL / HBL> .xlsx

All information must be completely filled out. Only fields with asterisk(*) are required to be filled out for the De Minimis availment.

INFORMATION SHEET DETAILS:

1. Date Declaration Lodged
2. MBL/MAWB
3. Tracking No.

A. SENDER INFORMATION

4. Nature of Availment ("IB" - Balikbayan/ "ID" - De Minimis/"NA" - None)
5. Number of Availment
6. Type of Sender
7. Business Name*
8. Family Name*
9. Given Name*
10. Middle Name*
11. Suffix*
12. Contact No.*
13. Email Address*

14. Philippine Passport Number
15. Date Issued (mm/dd/yyyy)
16. Expiry Date (mm/dd/yyyy)
17. Place Issued

18. Address Abroad*
19. Philippine Address*
20. Total Value (Php)*

B. PHILIPPINE-BASED RECIPIENT

21. Family Name*
22. Given Name*
23. Middle Name*
24. Suffix*

- 25. Contact Number*
- 26. Email Address*
- 27. Philippine Address*
- 28. Relationship to Sender
- 29. Total Number of Boxes
- 30. Date Signed (mm/dd/yyyy)*

D. SHIPMENT & TRANSPORT INFORMATION

- 31. Mode of Shipment (AIR/SEA)*
- 32. Shipment Reference/ Load No.*

- 33. Name of Deconsolidator*
- 34. Address*
- 35. Contact No*
- 36. Email Address*

- 37. Name of Consolidator*
- 38. Address*
- 39. Contact No*
- 40. Email Address*

- 41. Total No of Boxes*
- 42. Box/es Measurement (Cubic Meter)*
- 43. Total Gross Weight (kgs)*
- 44. Total Net Weight (kgs)*
- 45. Original Port of Loading*
- 46. Original Country of Loading*
- 47. Total Insurance *
- 48. Total Freight*

E. ARRIVAL DETAILS

- 49. Name of Vessel/Aircraft*
- 50. Registry No*
- 51. Voyage or Flight No*
- 52. Port of Last Call*
- 53. Departure Date (mm/dd/yyyy)*
- 54. Port Code of Discharge*
- 55. Date of Arrival (mm/dd/yyyy)*
- 56. Container No.*
- 57. House BL*
- 58. Other Information



INFORMATION SHEET

for Consolidated Shipments of "Balikbayan Boxes"

Revised BOC Form No. BB-IS-001

To be filled out by the consolidator

MBL/MAWB Number: _____
Tracking Number: _____

MASTER COPY

INSTRUCTIONS : To avoid delays in the processing and release of your Balikbayan Boxes, please fill out All fields below. Please type or print legibly in capital letters.

HOW MANY COPIES OF THE INFORMATION SHEET DO I NEED PER BOX? You need 3 copies of the Information Sheet **per box**. The 1st copy is attached to the box; the 2nd copy is given to the Consolidator; and the 3rd copy is your copy as the Sender.

WHO CAN SEND BALIKBAYAN BOXES¹ TO THE PHILIPPINES? Anyone can send Balikbayan Boxes to the Philippines, even Corporations, Partnerships and Sole Proprietors. But only a Qualified Filipino While Abroad¹ can avail of the tax and duty-free privilege of balikbayan boxes under Section 800 (g) of the Customs Modernization and Tariff Act (CMTA).

WHO ARE QUALIFIED FILIPINO CITIZENS WHILE ABROAD²? They are Resident Filipinos³, Non-Resident Filipinos⁴ and Overseas Filipino Workers⁵.

WHAT IS THE SECTION 800 (G) PRIVILEGE UNDER THE CMTA OR THE BALIKBAYAN BOX PRIVILEGE? This is the privilege given to a Qualified Filipino Citizen While Abroad to send Balikbayan Boxes to a Family Member or Relative⁶, tax and duty free.

HOW MANY TIMES CAN I SEND BALIKBAYAN BOXES? There is no limit *unless* you will avail of the Balikbayan Box Privilege.

HOW MANY TIMES CAN I AVAIL THE BALIKBAYAN BOX PRIVILEGE? A Qualified Filipino While Abroad¹ can avail of the balikbayan box privilege up to 3 times or up to 3 shipments in a calendar year⁷. The total amount of all the shipments should not be more than Php 150,000.00 in a calendar year.

HOW MANY BALIKBAYAN BOXES CAN I SEND IN 1 SHIPMENT IF I WILL AVAIL OF THE BALIKBAYAN BOX PRIVILEGE? There is no limit to the number of Balikbayan Boxes that you can send per shipment but the size of the boxes must be no bigger than .20 cbm (about the size of an XL box) and the total value should not be more than Php 150,000.00 in a calendar year.

WHAT CAN I PUT IN MY BALIKBAYAN BOX IF I WANT TO AVAIL OF THE BALIKBAYAN BOX PRIVILEGE? You can only send household effects⁸ and personal effects⁹. You cannot send items which are in commercial quantities¹⁰ (a good rule of thumb is not more than 20 items of each kind for consummable goods and not more than 5 items of each kind for non-consummable goods), or send items which are for sale, barter or hire, or those which are prohibited¹¹ or restricted¹². Importations of up to 2 litres (2000 ml) of wine and liquor, 2 reams of cigarettes and 50 sticks of cigars shall be subject to payment of excise tax only. Any excess is subject to duty, VAT and excise tax.

WHAT HAPPENS IF I DECLARE THAT I WANT TO AVAIL OF THE BALIKBAYAN BOX EXCEED THE ALLOWED QUANTITIES OR VALUES? Anything in excess of the allowable quantity, amount or frequency shall be subject to duties and taxes, and civil and criminal liabilities, if any.

WHAT IF THE VALUE OF MY SHIPMENT IS LESS THAN PHP10,000.00? You can avail of the De Minimis privilege and you don't need to be a Qualified Filipino While Abroad but you must have only 1 consignee or recipient. An invoice or equivalent document is required for immediate release of shipments sent by or to be received by a Corporation, Partnership or Sole Proprietorship. Even if you are a Qualified Filipino While Abroad a De Minimis Value¹³ shipment shall not be counted as an availment under the Balikbayan Box privilege.

INSTRUCTIONS : You must check one type of availment only. You may only avail of the Balikbayan Box Privilege, if you are a Qualified Filipino While Abroad.

TYPE OF AVAILMENT¹⁴

- Balikbayan Box privilege
 - 1st Time
 - 2nd Time
 - 3rd Time
- De Minimis Value
- None

TYPE OF SENDER

- Qualified Filipinos While Abroad (QFWA)
 - OFW
 - Resident Filipino
 - Non-Resident Filipino
- Non-Qualified Filipinos While Abroad (NQFWA)
 - Individual
 - Sole Prop. (DTI)
 - Partnership
 - Corporation

A. SENDER INFORMATION

Business Name (Only for Sole Prop., Partnership, Corporation)

Family Name*	Given Name*	Middle Name*	Suffix*
Contact Number/s:*		Email Address, if any:	
Philippine Passport Number: (For QFWAs Only)*		Date Issued (mm/dd/yyyy): (For QFWAs Only)*	
Expiry Date (mm/dd/yyyy): (For QFWAs Only)*		Place Issued: (For QFWAs Only)*	
Complete Current Address Abroad:*		Complete Address in the Philippines:*	
Total Value of all Contents of each Balikbayan Box for this shipment (in Philippine Peso):*			

WARNING: Offenses that may result to the forfeiture of the goods, including imposition of penalties and criminal prosecution of the offender:

1. Sending of PROHIBITED or RESTRICTED GOODS;
2. Sending of REGULATED¹⁵ GOODS in excess of the allowable limits without the necessary import permit;
3. Making of any false or misleading statements to a Customs Officer.

To be filled out by the consolidator
 MBL/MAWB Number: _____
 Tracking Number: _____

D. SHIPMENT & TRANSPORT INFORMATION

Mode of Shipment: <input type="checkbox"/> Air <input type="checkbox"/> Sea	Name of Deconsolidator/Agent:	Name of Consolidator:	
Shipment Reference or Load No.:	Complete Address of Deconsolidator/Agent:	Complete Address of Consolidator:	
Total No. of Boxes per Tracking No.:			
Total Measurement of Box/es (CBM):	Contact Details of Deconsolidator/Agent Mobile/Landline Number:	Contact Details of Consolidator Mobile/Landline Number:	
Date of Departure (mm/dd/yyyy):	Email Address of Deconsolidator:	Email Address of Consolidator:	
Total Gross Weight per Tracking No.:	Name of Sender:	Name of Vessel or Aircraft:	
Total Net Weight per Tracking No.:	Original Port and Country of Loading:	Container Number:	
MBL/MAWB Number:	Tracking Number:	Total Insurance per Tracking No.:	Total Freight per Tracking No.:

Declaration

I declare, under the penalties of falsification, that this Information Sheet has been made in good faith and to the best of my knowledge and belief, is true and correct pursuant to the provisions of the Customs Modernization and Tariff Act of the Philippines and its implementing rules and regulations.

Consolidator or Authorized Representative

Signature over Printed Name
 Date Accomplished: __/__/____
mm dd yyyy

E. ARRIVAL DETAILS

(To be filled out by the Deconsolidator)

Name of Vessel or Aircraft:		Registry Number of the Vessel/Aircraft:	Voyage or Flight Number:
Port of Last Call:	Date of Departure (mm/dd/yyyy):	Container Number:	MBL/MAWB Number:
Port of Discharge:	Date of Arrival (mm/dd/yyyy):	HBL/HAWB No./Tracking No.:	Other Information:

Declaration

I declare, under the penalties of falsification, that this Information Sheet has been made in good faith and to the best of my knowledge and belief, is true and correct pursuant to the provisions of the Customs Modernization and Tariff Act of the Philippines and its implementing rules and regulations.

Deconsolidator or Authorized Representative

Signature over Printed Name
 Date Accomplished: __/__/____

IMPORTANT THINGS YOU SHOULD KNOW:

MASTER COPY

1. **Balikbayan Boxes**- refers to a corrugated box or other container or receptacle up to a maximum volume of two hundred thousand (200,000) gross cubic centimeters without regard as to the shape of the container or receptacle. For purposes of duty and tax exemption, the balikbayan box should contain only personal and household effects that shall neither be in commercial quantities nor intended for barter, sale or for hire sent by Qualified Filipinos While Abroad often shipped by Freight Forwarders specializing in balikbayan boxes by sea or air.
2. **Qualified Filipinos While Abroad** - A collective term used to refer to Resident Filipinos, OFWs and Non-Resident Filipinos entitled to send or bring-in balikbayan boxes entitled to duty and tax exemption pursuant to Section 800 (g) of the CMTA.
3. **Resident Filipinos** - refer to Resident Filipino Citizens who temporarily stay abroad which may include holders of student visa, holders of investors' visa, holders of tourist visa and similar visas which allow them to establish temporary stay abroad.
4. **Non-Resident Filipinos** - refer to Filipinos those who have established permanent residency abroad but have retained Filipino Citizenship, whether or not they have availed of the benefits under Republic Act No. 9225 or the Citizenship Retention and Re- Acquisition Act of 2003.
5. **Overseas Filipino Worker (OFW)** - refers to a holder of valid passport issued by the Department of Foreign Affairs (DFA) and certified by the Department of Labor and Employment (DOLE) or Philippine Overseas Employment Administration (POEA) for overseas employment purposes. This covers all Filipinos working in a foreign country under employment contracts, regardless of their professions, skills or employment status in a foreign country. This includes also Filipinos working abroad under job contracts who do not require a certification from DOLE or the POEA.
6. **Family and Relatives** - refer to relatives up to the fourth (4th) civil degree of consanguinity or affinity (first cousin).
7. **Calendar Year** - refers to the period from January 1 to December 31 of the same year.
8. **Household Effects** - refer to furniture, dishes, linens, libraries, and similar household furnishing for personal use.
9. **Personal Effects** - refer to commodities whether new or used for personal use or consumption and not for commercial purposes, such as wearing apparel, personal adornment, electronic gadget, toiletries, or similar items.
10. **Commercial Quantity** - refers to the quantity for a given kind or class of articles which are in excess of what is compatible with and commensurate to the person's normal requirements for personal use. For a single sender with multiple ultimate consignees, commercial quantity of a given class shall be determined based on the total quantity thereof sent by the sender to all the consignees.
11. **Prohibited Importation** - The importation of the following goods are prohibited:
 - (a) 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;
 - (b) 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;
 - (c) Written or printed goods, negatives or cinematographic films, photographs, engravings, lithographs, objects, paintings, drawings or other representation of an obscene or immoral character;
 - (d) Any goods manufactured in whole or in part of 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 alloy;
 - (e) Any adulterated or misbranded food or goods for human consumption or any adulterated or misbranded drug in violation of relevant laws and regulations;
 - (f) Infringing goods as defined under the Intellectual Property Code and related laws; and
 - (g) All other goods or parts thereof which importation are explicitly prohibited by law or rules and regulations issued by the competent authority.
12. **Restricted Importation** - Except when authorized by law or regulation, the importation of the following restricted goods are prohibited:
 - (a) Dynamite, gunpowder, ammunitions and other explosives, firearms and weapons of war, or parts thereof;
 - (b) 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;
 - (c) Lottery and sweepstakes tickets, except advertisements thereof and lists of drawings therein;
 - (d) 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;
 - (e) Opium pipes or parts thereof, of whatever material;
 - (f) Any other goods whose importation are restricted;
 - (g) Weapons of mass destruction and goods included in the National Strategic Goods List (NSGL) as provided under Republic Act No. 10697 or the Strategic Trade Management Act (STMA);
 - (h) Toxic and Hazardous goods under Republic Act No. 6969 or the "Toxic Substances and Hazardous and Nuclear Wastes Control Act of 1990."The restriction to import the above stated goods shall include the restriction on their transit.
13. **De Minimis Value** - FCA or FOB Value of Php10,000 or less for which no duty or tax is collected.
14. **Availment** - refers to the determination by the Bureau or by the qualified senders that the balikbayan boxes brought in or sent are counted as first, second or third within a calendar year and thus entitled to duty and tax exemption pursuant to Section 800 (g), Chapter 1, Title VIII, CMTA. Any amount in excess of the allowable non-dutiable and non-taxable value shall be subject to the applicable duties and taxes. Shipment that is above the de minimis threshold shall be automatically considered as one availment. De minimis importation shall not be included in the counting of availment; provided that the Qualified Filipinos While Abroad can only send to one ultimate consignee in one consolidated shipment
15. **Regulated Importation** - Goods which are subject to regulation and may be imported or released only after securing the necessary clearances, permits, licenses, and any other requirements.
16. **Unit of Measure** - e.g. pieces, dozens, boxes, bundle
17. **Ultimate Recipient or Consignee** - refers to the Family Member or Relative of the Sender of the Balikbayan Box who will be the ultimate beneficiary of the same.

Description:	Quantity:	Tariff Heading:	Rate of Duty:	Value		Discrepancy Declared Less As Found	
				Foreign Currency:	Peso (Php):	Foreign Currency:	Peso (Php):
TOTAL:							

SUMMARY OF CHARGES

Customs Duty:	
VAT:	
Excise Tax:	
Service Fee (including Legal Research Fee):	250.00
Other Charges:	
Surcharge:	
TOTAL:	

COO III _____ DATE _____

COO V _____ DATE _____