



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

CUSTOMS MEMORANDUM ORDER (CMO)

NO. 15-2017

SUBJECT: GUIDELINES ON THE IMPLEMENTATION OF CUSTOMS ADMINISTRATIVE ORDER (CAO) NO. 06-2016 ON CONDITIONALLY TAX AND/OR DUTY-EXEMPT IMPORTATION OF RETURNING RESIDENTS AND RETURNING OVERSEAS FILIPINO WORKERS (OFWs)

Section 1. Scope. This CMO implements Section 800 (f) of the Customs Modernization and Tariff Act (CMTA) pertaining to tax and duty-free importations of personal and household effects belonging to Returning Residents and Returning Overseas Filipino Workers (OFWs). This also covers the additional tax and/or duty exemption of Returning OFWs for home appliances and other durables in the amount not exceeding Php 150,000.00.

Section 2. Objectives.

- 2.1. To prescribe simplified customs clearance procedures for tax and/or duty-free importations of personal and household effects belonging to Returning Residents and Returning Overseas Filipino Workers (OFWs) in recognition of their significant contribution to the Philippine economy;
- 2.2. To delineate the duties and responsibilities of the different offices of the Bureau involved in the customs clearance process of shipments covered by this Order;
- 2.3. To set guidelines in the availment of the additional tax and/or duty exemption for Returning OFWs for their home appliances and other durables in the amount not exceeding Php 150,000.00; and
- 2.4. To guide customs personnel and stakeholders on customs clearance formalities of the importations covered by this Order.



Section 3. General and Administrative Provisions.

- 3.1.** Returning Residents and Returning Overseas Filipino Workers (OFWs) availing of the privilege under this Order must apply with the Revenue Office of the Department of Finance (DOF) for the issuance of a Tax Exemption Indorsement (TEI)¹.
- 3.2.** The application for TEI may be submitted to the DOF either personally or through a representative with a duly notarized authorization, together with the following:²
- a. Letter-request addressed to the Secretary of Finance, Attention: Director IV, Revenue Office;
 - b. Affidavit of End-Use or Ownership;
 - c. Import Bill of Lading/Airway Bill (BL/AWB) indicating the Port of Discharge, properly endorsed by the shipping agent/air carrier, respectively;
 - d. Import Invoice and/or Packing List;
 - e. Proof of residency/employment abroad for returning Filipino residents/returning OFWs, as the case may be;
 - f. Original Passport (to be presented only for verification purposes) with attached photocopy of the biographical page and page/s with Immigration stamp of the last departure and latest arrival; and
 - g. Tax Identification Number (TIN).

3.3. Submission of Documentary Requirements.

3.3.1. Personal and Household Effects Declaration (PHED) Form. To expedite cargo clearance formalities, the Returning Resident, Returning OFW or his authorized representative shall accomplish, sign and submit to the Bureau, a fully accomplished Personal and Household Effects Declaration (PHED) Form (**Annex "A"**) which may be downloaded from the BOC website or secured at the Customs arrival area and shall contain, among others, the following basic information:

- a. Complete name of the shipper, date of birth, citizenship, passport number, address abroad and in the Philippines, contact number and e-mail address, if any;
- b. Names of accompanying family members and their respective passport numbers;
- c. Date of last departure from the Philippines;
- d. Estimated or actual date of arrival of the Returning

¹ Formerly Tax Exemption Certificate (TEC).

² cf. Revenue Office Manual 2016.

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- Resident or Returning OFW in the Philippines;
- e. Length of stay abroad;
 - f. Packing List Information which shall contain an itemized listing of all goods and their respective quantities and description;
 - g. Unit value of each item and total value of the goods; and
 - h. Shipment details (*Letter B, page 2 of PHED form*).

In cases where the Returning Resident or Returning OFW opts for the conditional release of their shipments arriving before their actual date of return in the country, the PHED must be submitted in advance to the Informal Entry Division (EID) or equivalent unit of the port concerned for cargo clearance formalities.

For shipments arriving as accompanied baggage, the Returning Resident or Returning OFW shall submit to the Customs Officer the accomplished PHED Form upon arrival.

3.3.2. Supporting Documents. The Bureau shall, in addition to the Informal Import Declaration and Entry (IIDE), require the submission of the following documents:

- a. Duly filled out PHED Form;
- b. TEI;
- c. BL or AWB duly endorsed by the shipping agent or air carrier, respectively;
- d. Certificate of Identification (CI), if any;
- e. Permits/Licenses, if necessary;
- f. Accomplished Permit To Deliver Imported Goods (PDIG), for sea freight shipment; and
- g. Other necessary documents as may be required by the Bureau.

3.4. Conditional Release of Shipments Arriving in Advance. Shipments arriving in advance of the date of return of a Returning Resident or Returning OFW and without the requisite TEI may be allowed conditional release upon the posting of a cash bond equivalent to one hundred percent (100%) of the assessed duties and taxes due thereon.

3.5. Importation of Personally-Owned Vehicles (POVs). Personal effects and household goods shipped together with personally-owned motor vehicles, even if stowed in one shipping or aircraft container shall be covered by separate BLs/AWBs, one to cover the personal effects and household goods and another BL/AWB to cover

the motor vehicle which shall be cleared under the formal entry process and subject to existing rules and regulations.

In cases where a single BL/AWB has been issued for said goods, a formal request from the consignee or his authorized representative shall be made to the Collector of Customs for the amendment of the manifest and the splitting of the BL/AWB.

Importation of personally-owned motor vehicles shall not be entitled to the exemption-privilege granted under Section 800 (f) of the CMTA.

- 3.6.** All shipments under this Order shall be subjected to mandatory non-intrusive inspection. To prevent delays in the processing and release thereof, issuance of Alert Orders, if warranted, against shipments of personal effects and household goods may be made only after the same has undergone the mandatory non-intrusive inspection.

Section 4. Operational Provisions. Pending full automation, the procedures on the advance submission of the Electronic-Inward Foreign Manifest (E-IFM) and clearance of cargoes under the informal entry process shall be observed.

- 4.1. Advance Submission of Electronic-Inward Foreign Manifest (E-IFM), BL and AWB.** Submission of the E-IFM shall be governed by the rules and regulations of the Bureau relative to the submission of cargo manifest. For purposes of uniformity in documentation and to distinguish Single Consignee shipments of Personal Effects and Household Goods from other importations, the words "PERSONAL AND HOUSEHOLD EFFECTS" shall be indicated by the shipping agent in the field for Description of Goods in the BL or AWB.

- 4.2. Filing of Goods Declaration.** The declarant or his authorized representative shall file the goods declaration at the Informal Entry Division (IED) or equivalent unit of the port concerned, using the prescribed IIDE together with the PHED Form and the other documentary requirements, as provided in Section 3.3.2 of this Order.

The Chief of the IED or equivalent unit shall assign a Customs Examiner/s for the processing of the goods declaration.

- 4.3. Conduct of Non-Intrusive Inspection.** The declarant or his authorized representative, after filing of the goods declaration, shall present a copy of the same to the x-ray field inspection office for the mandatory non-intrusive inspection. The XIP field office shall officially forward the printed copy of the x-ray image to the IED or equivalent unit through the assigned Customs Examiner.

In cases where the x-ray inspection is terminated beyond the regular office hours, submission shall be made on the first hour of the next working day.

4.4. Processing at the Informal Entry Division (IED) or Equivalent Unit.

4.4.1. 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 make a return of findings, assess the duties and taxes, if any, and other charges due thereon, affix his signature on the goods declaration and forward the same to the COO V.

4.4.1.1. The COO V shall review the IIDE, tariff classification, appraisal, computation of duties, taxes and other charges for final assessment, affix his signature on the IIDE, prepare the Order of Payment and forward the same to the Chief of the IED or equivalent unit for approval.

4.4.1.2. In case of air shipments, the Order of Payment shall be presented to the BOC Cashier who shall issue a BOC Official Receipt (BCOR) evidencing payment of the duties, taxes, service fees and other charges due. The BOC Cashier shall then issue the gatepass (BOC Form No.201) and forwards the same together with the BCOR to the IED or equivalent unit for signature of the COO III and COO V.

A copy of the IIDE, original copy of the BCOR, gate pass and other supporting documents shall be transmitted to the Customs Warehouseman who shall affix his signature on the face of the gatepass to effect the physical release of the goods.

4.4.1.3. In case of sea shipments, the Order of Payment shall be presented to the BOC Cashier or to the In-House Bank for payment using the e2m Cash-Miscellaneous Module.

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The COO III shall verify payment in the electronic payment system. After verifying that the appropriate payment has been made, the COO III shall retrieve the data corresponding to the BL of the IIDE. The COO III shall select from the e-manifest menu the operation "Manual Discharge" to perform manual write-off of the BL.

- 4.4.2.** 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 COO III shall conduct physical examination in the presence of representatives from the Enforcement and Intelligence Groups, XIP and the Broker's or Consignee's representatives;
- a. If no discrepancy is found, prepare and sign a report together with all the witnesses to the physical examination and make a return of findings, 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 and the procedures in Sections 4.4.1.1 to 4.4.1.3. of this Order shall apply.
 - b. If discrepancy is found, the COO III shall prepare a discrepancy report and recommend for the payment of additional duties and taxes or seizure of the shipment, as the case may be.

Section 5. Accompanied Baggage of Returning Residents or Returning OFWs.

- 5.1.** In general, accompanied baggage of Returning Residents and Returning OFWs shall be subject to non-intrusive inspection except when the same is subject of derogatory information or selection based on profiling or risk management parameters in which case, physical examination shall be conducted thereon.
- 5.2.** A Returning Resident or Returning OFW with accompanied baggage who opts to avail in full of the privilege under Section 800, subparagraph (f) of the CMTA but without the required TEI, must comply with the following:
- 5.2.1.** Submission by the Returning Resident or Returning OFW to the Customs Officer, upon arrival, of the following documents:
 - a. Duly filled out PHED Form;
 - b. Customs Baggage Declaration Form (CBDF);

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- c. Photocopy of the biographical page of the passport including the page/s with Immigration stamp of the last departure and latest arrival;
 - d. Invoice, receipt or equivalent document covering the goods contained in the shipment, if any;
 - e. CI or Authenticated Owner's Declaration, if any; and
 - f. Other necessary documents as may be required by the Bureau.
- 5.2.2. Posting of a cash bond with the BOC Cashier equivalent to 100% of the assessed duties and taxes; and
- 5.2.3. Approval of the Chief, Arrival Operations Division or Duty Collector for the release of the goods.
- 5.2.4. Submission of TEI within forty-five (45) days from his arrival but not to exceed sixty (60) days from the release of the shipment.
- 5.3. In the event that the Returning Resident or Returning OFW opts not to post a cash bond, the goods shall be temporarily stored at the Customs In-Bond Baggage Room or any equivalent facility, pending submission of the TEI from the DOF to support his claim of the privilege. The TEI must be submitted to the Bureau by the Returning Resident or Returning OFW not later than thirty (30) calendar days from the date of arrival or the latter can pay the full duties and taxes within the same period. After the lapse of the period, the goods shall be deemed abandoned.

Section 6. Forfeiture/Refund of Cash Bond. Failure of the Returning Resident or Returning OFW to submit to the Bureau the TEI from the DOF, within forty-five (45) days from his arrival but not to exceed sixty (60) days from the release of the shipment, to support his claim of the privilege, shall cause the forfeiture of the cash bond posted to answer for the payment of the duties and taxes due thereon.

Any claim for refund of the cash bond posted by the Returning Resident or Returning OFW shall be governed by existing Customs rules and procedures.

Section 7. Treatment of Alerted Shipments. Processing of shipments subject to Alert Orders issued by the Bureau shall be governed by the regulations on Alert.

Section 8. Exclusions. The following shall not be entitled to the exemption privilege granted under Section 800, subparagraph (f) of the CMTA:

- a. Luxury items, unless covered by a pre-departure Certificate of Identification;
- b. Vehicles;

- c. Watercrafts;
- d. Aircrafts;
- e. Animals;
- f. Donations;
- g. Goods intended for barter, sale or for hire;
- h. Goods in Commercial Quantity; and
- i. Regulated Goods in excess of the limits allowed by regulations.

Section 9. Repealing Clause. This CMO specifically amends or repeals previously issued CMOs which are inconsistent with the provisions herein stated.

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

[Handwritten Signature]
NICANOR E. FAELDON

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JUL 28 2017

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"ANNEX A"



THE REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

**PERSONAL AND HOUSEHOLD EFFECTS
DECLARATION FORM**

Return Privilege of Tax and Duty Exemption for Personal and Household Effects of Returning Residents and Returning Overseas Filipino Workers (OFWs) Under Customs Form No. 001 of the BOC

BOC Form No. CF (F)-PHED-001

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

A. WHO CAN AVAIL OF THIS PRIVILEGE?
1. Returning Resident
2. Returning Overseas Filipino Worker (OFW)

The personal and household goods must accompany the Returning Residents or Returning OFWs upon their return from abroad or arrive within a reasonable time, which shall not exceed sixty (60) days after the owner's return.

B. WHAT ARE THE AMOUNTS COVERED BY THE EXEMPTION?
To be exempt from payment of duties and taxes, the value of the personal and household effects **must not exceed** the following:
1. **P350,000.00** for those who have stayed abroad for **at least ten (10) years** and have not availed of this privilege within ten (10) years prior to the Returning Resident's or Returning OFW's arrival (10 years or more);
2. **P250,000.00** for those who have stayed abroad for a period of **at least five (5) years but not more than ten (10) years** and have not availed of this privilege within five (5) years prior to the Returning Resident's or Returning OFW's arrival (5 years to less than 10 years); or
3. **P150,000.00** for those who have stayed abroad for a period of **at least six (6) months but less than five (5) years** and have not availed for this privilege within six (6) months prior to the Returning Resident's or Returning OFW's arrival (6 months to less than 5 years).

In addition to the privilege stated above, Returning OFWs are allowed to bring in, tax and duty-free, home appliances and other durables limited to one (1) of a kind, the total amount of which shall NOT exceed P150,000.00. Any amount in excess shall be subject to corresponding duties and taxes.

C. WHAT GOODS ARE ALLOWED TO BE BROUGHT IN TAX AND/OR DUTY-EXEMPT?
1. Personal and Household Effects
2. Home Appliances and Other Durables

D. HOW TO AVAIL OF THIS PRIVILEGE?
Returning Residents and Returning OFWs or their authorized representative must comply with the following:
1. Sign and submit to BOC, a "Personal and Household Effect Declaration (PHED) Form," issued by the Bureau;

In case of accompanied baggage, submit the accomplished form upon arrival to a Customs Officer;
2. Secure a Tax Exemption Indorsement (TEI) from the Revenue Office of the Department of Finance (DOF).

E. WHAT ARE THE GOODS/ITEMS EXCLUDED BY THE PRIVILEGE?
1. Luxury items, unless covered by a pre-departure Certificate of Identification (CI);
2. Vehicles;
3. Watercrafts;
4. Aircrafts;
5. Animals;
6. Donations;
7. Goods intended for barter, sale or hire;
8. Goods in commercial quantity; and
9. Regulated Goods in excess of the limits allowed by regulations.

F. WHAT TO DO IF BRINGING IN A PERSONALLY-OWNED MOTOR VEHICLE OR SIMILAR COMMODITY?
A shipment of personally-owned motor vehicle or the like must be covered by a separate Bill of Lading/Airway Bill (BL/AWB) even if shipped in the same container as personal effects. In case only one BL/AWB is issued, a request must be made for the issuance of a separate (split) BL to cover the motor vehicle.

DISCLAIMER: By providing the information required below, the declarant authorizes the Bureau of Customs to process these data internally for legitimate purposes and consents to the furnishing of said information pursuant to a subpoena or legal process issued by courts of competent jurisdiction or by government agencies in the exercise of their quasi-judicial function.

Please provide the following required information:

Length of Stay Abroad?
 Less than six months
 6 months to less than 5 years
 5 years to less than 10 years
 10 years and above

When was the last time you availed of this privilege? MM / DD / YYYY

A. PERSONAL INFORMATION (To be filled out by the Returning Resident, OFW or his/her authorized representative.)

Family Name/Last Name:		Given Name/First Name:		Middle Name:	Suffix:
Date of Birth: MM / DD / YYYY		Citizenship:		Civil Status:	
Present Address (Address Abroad):					
Home Address (Address in the Philippines):					
Contact Number/s:			E-mail Address, if any:		
Philippine Passport Number: Date Issued: Place Issued: Expiry Date:		Tax Identification Number (TIN):		Date of Last Departure from the Philippines: MM / DD / YYYY Estimated or Actual Date of Arrival: MM / DD / YYYY	
Name/s of Accompanying Family Member/s: 1. 2. 3. 4. 5.			Philippine Passport Number/s of Accompanying Family Member/s: 1. 2. 3. 4. 5.		

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; and
3. Making of any false or misleading statements to a Customs Officer.

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IMPORTANT THINGS YOU SHOULD KNOW:

1. **Availment** - refers to the determination by the Bureau or the qualified "Returning Resident" or OFW that the personal or household effects brought in or sent, are entitled to duty and/or tax exemption pursuant to Section 800 (f) Chapter 1, Title VIII, of the CMTA. Any amount in excess of the allowable non-dutiable value shall be subject to the applicable duties and taxes.
2. **Calendar Year** - refers to the period from January 01 to December 31 of the same year.
3. **Certificate of Identification** - refers to a document secured upon departure and issued by the District Collector or authorized customs officer identifying goods to be exported and subsequently brought back to the Philippines.
4. **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.
5. **Durables** - refer to goods, as household appliances, machinery, or sports equipment that may be used repeatedly or continuously over a period of a year or more, assuming a normal or average rate of physical usage.
6. **Excisable Goods** - refer to goods that are subject to excise tax as provided for in RA No. 8424 of 1997 also known as the National Internal Revenue Code (NIRC), as amended.
7. **FCA** - refers to an international commercial term covered by the Incoterms rules developed by International Chamber of Commerce (ICC) which means free carrier or that the seller delivers the goods to the carrier or another person nominated by the buyer at the seller's premises or another named place. The parties are well advised to specify as clearly as possible the point within the named place of delivery, as the risk passes to the buyer at that point.
8. **FOB** - refers to an international commercial term covered by the Incoterms rules developed by International Chamber of Commerce (ICC) which means free on board or that the seller delivers the goods on board the vessel nominated by the buyer at the named port of shipment or procures the goods already delivered. The risk of loss of or damage to the goods passes when the goods are on board the vessel, and the buyer bears all costs from that moment onwards.
9. **Overseas Filipino Worker (OFW)** - refer to a holder of a valid passport issued by the Department of Foreign Affairs (DFA) and certified by 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.
10. **Personal and Household Effects** - refer to commodities whether new or used, for personal use or consumption and not for commercial purposes, such as wearing apparel, personal adornments, electronic gadgets, toiletries, or similar items; furniture, dishes, linens, libraries, and similar household furnishing for personal use; and instruments related to one's profession and analogous personal or household effects.
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. **Regulated Importation** - goods which are subject to regulation shall be imported only after securing the necessary goods declaration, clearances, licenses, and any other requirements, prior to importation. In case of importation, submission of requirements after arrival of the goods but prior to release from customs custody shall be allowed but only in cases provided for by governing laws or regulations.
13. **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); and
 - 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.
14. **Returning Resident** - refers to a Filipino national who has stayed abroad for a period of at least six (6) months and returning to the Philippines. For purposes of availment of the privilege, it shall be understood that "Returning Resident" includes spouse and dependent children.
15. **Tax Exemption Indorsement (TEI)** - formerly known as Tax Exemption Certificate (TEC). This refers to a document issued by the Department of Finance (DOF) that grants exemption to particular persons of a particular class from payment of duties and taxes including excise taxes which persons and other entities are generally obliged to pay. It can be secured at the Revenue Office, Revenue Operations Group, Podium, DOF Building, BSP Complex, Roxas Blvd., Manila, 1004, Philippines, with Telephone No. : (632) 526-8458.

B. SHIPMENT DETAILS		(To be filled out by the Returning Resident, ORW or his/her authorized representative.)	Entry Number:
Mode of Shipment: <input type="checkbox"/> Air <input type="checkbox"/> Sea <input type="checkbox"/> Accompanied <input type="checkbox"/> Unaccompanied	Tracking Number: Country of Origin: Port of Discharge:		
Master Bill of Lading (MBL) /Master Airway Bill (MAWB) Number:	House Bill of Lading (BL) / House Airway Bill (AWB) Number:		
Container Number/s:	Quantity of Container/s and Size/s: <input type="checkbox"/> x20' <input type="checkbox"/> x40' <input type="checkbox"/> x45' Total number of Boxes/Packages:		
Number of Boxes/Packages:	Net Weight:		
Gross Weight (including container weight):	Actual Date of Departure of Carrying Vessel: MM / DD / YYYY Actual Date of Arrival of Carrying Vessel: MM / DD / YYYY		
Declared FCA or FOB Value (in Philippine Peso):	Purpose of the Importation: <input type="checkbox"/> End use as Owner/Consumer <input type="checkbox"/> Sale <input type="checkbox"/> Hire/Lease <input type="checkbox"/> Barter		

C. ITEMIZED DESCRIPTION OF GOODS (continue on page 4, if necessary)

(Please declare separately new and old goods. Use additional sheets if necessary and each additional sheet should also be signed by the Sender)

Quantity	Unit of Measure	Goods Description (New or Used)	Please mark		Declared Value (Philippine Peso)	Assessed Value (For Customs Use Only)
			<input checked="" type="checkbox"/> New	<input checked="" type="checkbox"/> Used		
2	Pieces	Blue Navy Ladies Printed Shortsleeve Shirt (Vivid Blue)	<input checked="" type="checkbox"/>		1,200.00	
6	Pieces	Classic Polo Shirt for men (black)		<input checked="" type="checkbox"/>	300.00	
1	Unit	Dowell BL-22 1.5L Glass Jar Blender (Durable)		<input checked="" type="checkbox"/>	2,250.00	
1	Unit	Sony 42" Color LED Television (Durable)	<input checked="" type="checkbox"/>		42,000.00	
Total Value Php						

Declaration

I declare, under the penalties of falsification, that this Personal and Household Effects Declaration Form has been completed in good faith and that the contents thereof, is true and correct to the best of my knowledge and belief pursuant to the provisions of the Customs Modernization and Tariff Act of the Philippines and its implementing rules and regulations.

 Sender or Authorized Representative
 Signature over Printed Name
 Date Accomplished: MM / DD / YYYY

