CUSTOMS MEMORANDUM ORDER (CMO)  
NO. 33-2016

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

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.

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

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:

1. **6.1.** The Deconsolidator shall lodge separate informal entries for Balikbayan Boxes falling under each type of avalement i.e. De Minimis, Section 800 (g) of the CMTA or not qualified for avalement, 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 avalement for each container.

2. **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.

3. **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 IID. 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 specifically amends or repeals previously issued CMOs which are inconsistent with the provisions herein stated.

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

NICANOR E. FAELDON
Commissioner

DEC 23 2016
# INFORMATION SHEET
for Consolidated Shipments of "Balikbayan Boxes"

## INSTRUCTIONS FOR FILLING OUT:
All information must be completely filled out to avoid any unnecessary delay in the processing and release of shipments. Only fields with asterisk (*) are required to be filled out for De Minimis Value shipments.

Please TYPE OR PRINT LEGIBLY IN CAPITAL LETTERS.

**NOTICES:**
1. The sender who will avail of the tax and duty-free privilege of balikbayan boxes under Section 600 (g) of the Customs Modernization and Tariff Act (CMTA) must be a Qualified Filipino While Abroad* and must be at least 18 yrs. old.
2. For the availment* of the privilege under Section 600 (g) of the CMTA, the boxes must contain personal effects* which are for personal use and consumption ONLY and should not be in commercial quantities* nor intended for barter, sale or for hire.
3. The ultimate recipient of the balikbayan box must be a family member* or a relative of the sender.

### NATURE OF AVAILMENT
- Balikbayan Box privilege
- De Minimis Value
- None

### TYPE OF SENDER
- OFW*
- Resident Filipino*
- Non-Resident Filipino*

## A. SENDER INFORMATION
**Business Name**(Only for juridical entities)

<table>
<thead>
<tr>
<th>Field</th>
<th>Details</th>
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<tbody>
<tr>
<td>Family Name*</td>
<td></td>
</tr>
<tr>
<td>Given Name*</td>
<td></td>
</tr>
<tr>
<td>Middle Name*</td>
<td></td>
</tr>
<tr>
<td>Suffix*</td>
<td></td>
</tr>
<tr>
<td>Contact Number/s*</td>
<td></td>
</tr>
<tr>
<td>Email Address, if any*</td>
<td></td>
</tr>
<tr>
<td>Philippine Passport Number:</td>
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</tr>
<tr>
<td>Date Issued (mm/dd/yyyy)</td>
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</tr>
<tr>
<td>Expiry Date (mm/dd/yyyy)</td>
<td></td>
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<tr>
<td>Place Issued:</td>
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</tr>
<tr>
<td>Complete Current Address Abroad*</td>
<td></td>
</tr>
<tr>
<td>Complete Address in the Philippines*</td>
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</table>

### 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 false or misleading statements to a Customs Officer.
**B. PHILIPPINE-BASED RECIPIENT**

<table>
<thead>
<tr>
<th>Family Name*</th>
<th>Given Name*</th>
<th>Middle Name*</th>
<th>Suffix*</th>
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<th>Contact Number/s*</th>
<th>Email Address, if any*</th>
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<tr>
<th>Complete Philippine Address*</th>
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<table>
<thead>
<tr>
<th>Relationship to Sender (by affinity or consanguinity)</th>
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</thead>
<tbody>
<tr>
<td>□ Spouse    □ Child   □ Parent   □ Sibling □ Sibling of Parent</td>
</tr>
<tr>
<td>□ 1st Cousin □ Niece/Nephew □ Grandparent</td>
</tr>
<tr>
<td>□ Sibling of Grandparent □ Grand Niece/Nephew □ Grandchild</td>
</tr>
<tr>
<td>□ Great Grandchild □ Great Grandparent</td>
</tr>
</tbody>
</table>

**C. ITEMIZED DESCRIPTION OF GOODS**

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

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Unit of Measure</th>
<th>Goods Description</th>
<th>Please mark</th>
<th>New</th>
<th>Used</th>
<th>Actual or Estimated Value (Philippine Peso)</th>
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</tr>
<tr>
<td>6</td>
<td>Pieces</td>
<td>T-Shirts</td>
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<td>Pieces</td>
<td>T-Shirts</td>
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<td>8</td>
<td>Cans</td>
<td>Luncheon Meals</td>
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<td></td>
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<tr>
<td>1</td>
<td>Unit</td>
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<td>500</td>
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**TOTAL VALUE** Php

**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.

Sender Signature over Printed Name

Date Accomplished: __/__/____

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**D. SHIPMENT & TRANSPORT INFORMATION**

<table>
<thead>
<tr>
<th>Mode of Shipment*:</th>
<th>Name of Deconsolidator/Agent*:</th>
<th>Name of Consolidator*:</th>
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<tbody>
<tr>
<td>□ Air</td>
<td></td>
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<tr>
<td>□ Sea</td>
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</table>

<table>
<thead>
<tr>
<th>Shipment Reference or Load No.*:</th>
<th>Complete Address of Deconsolidator/Agent*:</th>
<th>Complete Address of Consolidator*:</th>
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<tr>
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<table>
<thead>
<tr>
<th>Total No. of Boxes per Tracking No.*:</th>
<th>Contact Details of Deconsolidator/Agent Mobile/Landline Number*:</th>
<th>Contact Details of Consolidator Mobile/Landline Number*:</th>
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<thead>
<tr>
<th>Date of Departure (mm/dd/yyyy)*:</th>
<th>Email Address of Deconsolidator*:</th>
<th>Email Address of Consolidator*:</th>
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<thead>
<tr>
<th>Total Gross Weight per Tracking No.*:</th>
<th>Name of Sender*:</th>
<th>Name of Vessel or Aircraft*:</th>
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<thead>
<tr>
<th>Total Net Weight per Tracking No.*:</th>
<th>Original Port and Country of Loading*:</th>
<th>Container Number*:</th>
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<tr>
<th>MBL/MAWB Number*:</th>
<th>Tracking Number*:</th>
<th>Total Insurance per Tracking No.*:</th>
<th>Total Freight per Tracking No. °:</th>
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**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: __/_/____

**E. ARRIVAL DETAILS**

(To be filled out by the Deconsolidator)

<table>
<thead>
<tr>
<th>Name of Vessel or Aircraft*:</th>
<th>Registry Number of the Vessel/Aircraft*:</th>
<th>Voyage or Flight Number*:</th>
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<tr>
<th>Port of Last Call*:</th>
<th>Date of Departure (mm/dd/yyyy)*:</th>
<th>Container Number*:</th>
<th>MBL/MAWB Number*:</th>
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<tr>
<th>Port of Discharge*:</th>
<th>Date of Arrival (mm/dd/yyyy)*:</th>
<th>HBL/MAWB No./Tracking No.*:</th>
<th>Other Information:</th>
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**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: __/_/____

For questions and clarifications visit www.cordc.gov.ph or you may contact the Bureau of Customs at (02) 705-6000 / (02) 705-6002  
A joint project of CMTA-IRR Project Management Office and Public Information and Assistance Division.

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1. **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.

2. **Avaluement** - 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 avaluement. De minimis importation shall not be included in the counting of avaluement; provided that the Qualified Filipinos While Abroad can only send to one ultimate consignee in one consolidated shipment.

3. **Household Effects** - refer to furniture, dishes, linens, librarians, and similar household furnishing for personal use.

4. **Personal Effects** - refer to commodities whether new or used, for personal use or consumption and not for commercial purposes, such as wearing apparel, personal appliances, electronic gadget, toiletries, or similar items.

5. **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.

6. **Family and Relatives** - refer to relatives up to the fourth (4th) civil degree of consanguinity or affinity.

7. **Calendar Year** - refers to the period from January 1 to December 31 of the same year.

8. **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 treasonable 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 which 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) Forging, altering or mutilating of any documentary evidence or document 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.

9. **Restricted Importation** - Except when authorized by law or regulation, the importation of the following restricted goods are prohibited:
   
   (a) Dynamite, gunpowder, ammunition 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 where such distribution is dependent on chance, including jackpots and pinball machines or similar contrivances, or parts thereof;
   
   (c) Lottery and sweepstakes tickets, except advertisements thereof and lots 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 Waste Control Act" of 1990. The restriction to import the above stated good shall include the restriction on their transit.

10. **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.

11. **Unit of Measure** - e.g. pieces, dozens, boxes, bundle

12. **Balikbayan Box** - refers to a corrugated box or other container or receptable 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 shall contain only personal and household effects that shall neither be in commercial quantities nor intended for better, sale or for hire sent by Qualified Filipinos While Abroad often shipped by freight forwarding specializing in Balikbayan Boxes by sea or air.

13. **De Minimis Value** - FCA or FOB Value of Php10,000 or less for which no duty or tax is collected.

14. **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.

15. **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.

16. **Overseas Filipino Worker (OFW)** - refers to a holder of a valid passport issued by the Department of Foreign Affairs (DFA) and certified by DOLE or 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. For purposes of this CAC, the term OFW includes Filipinos working abroad under job contracts who do not require a certification from the Department of Labor and Employment (DOLE) or the Philippine Overseas Employment Administration (POEA).

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.
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.

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

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:
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 & TRANSFER 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
### FOR OFFICIAL USE ONLY

<table>
<thead>
<tr>
<th>Description:</th>
<th>Quantity:</th>
<th>Tariff Heading:</th>
<th>Rate of Duty:</th>
<th>Value</th>
<th>Discrepancy Declared (Less as Found):</th>
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### SUMMARY OF CHARGES

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

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