



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

OCOM Memo No. 117-2022

MEMORANDUM

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TO : THE DEPUTY COMMISSIONER, AOCG
ALL DISTRICT AND SUPPORT COLLECTORS
ALL OTHERS CONCERNED

FROM : YOGI FILEMON L. RUIZ
Acting Commissioner

SUBJECT : CLARIFICATION ON BOC FORM NO. 117 (CUSTOMS
BAGGAGE DECLARATION FORM)

DATE : 30 August 2022

[Handwritten Signature]
SEP 21 2022



With reference to the Memorandum dated 13 July 2022, requesting for clarification on the coverage and application of item No. 4 in the BOC Form No. 117 Customs Baggage Declaration Form (CBDF) which states:

"All Filipino Citizens are entitled to a duty and tax exemption for personal effects and household goods sent or brought in up to three times (3x), the value of which must not exceed One Hundred Fifty Thousand Pesos (Php150,000.00), within a calendar year. Provided, the goods are not in commercial quantities or intended for barter, sale or hire."

To clarify the issue on the coverage and application on the entitlement to a duty and tax-exempt privilege of returning Filipinos, Item No. 4 of the BOC Form No. 117 Customs Baggage Declaration Form (CBDF) must be read and interpreted as follows:

- Qualified Filipinos While Abroad are entitled to a duty and tax exemption for personal effects and household goods. Provided that, the goods are not in commercial quantities, nor intended for barter, sale or hire. Such personal effect effects and household goods must not exceed the following FCA or FOB values:
 - **a. Three Hundred Fifty Thousand Pesos (Php350,000.00)** for those who have stayed in a foreign country for at least ten (10) years and have not availed of this privilege within ten (10) years prior to the Resident/Non-Resident Filipino or OFW's arrival;
 - **b. Two Hundred Fifty Thousand Pesos (Php250,000.00)** for those who have stayed in a foreign country for a period of at least (5) but not more than ten (10) years and have not availed of this privilege within five (5) years prior to the Resident/Non-Resident Filipino or OFW's arrival; or

- c. **One Hundred Fifty Thousand Pesos (Php150,000.00)** for those who have stayed in a foreign country for a period of less than five (5) years and have not availed of this privilege within six (6) months prior to the Resident/Non-Resident Filipino or OFW's arrival.
- In addition, a returning OFW has an additional duty and tax exemption privileges for home appliances and other durables in the amount not exceeding **One Hundred Fifty Thousand Pesos (Php150,000.00)**, *provided*, that the goods are limited to one of each kind once in a given calendar year accompanying them on their return, or arriving within a reasonable time which, barring unforeseen and fortuitous events, in no case shall exceed sixty (60) days reckoned from the OFW's return.
- Any amount in excess of the above-stated threshold shall be subject to the corresponding duties and taxes.
- The following goods are **excluded** from the above-mentioned privileges:
 - 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 hire;
 - h. Goods in commercial quantity;
 - i. Regulated Goods in excess of the limits allowed by regulations; and
 - j. Prohibited and Restricted Goods.
- Balikbayan Boxes by Qualified Filipinos While Abroad are entitled to a duty and tax exemption for personal effects and household goods sent or brought in up to three times (3x), the total FCA value of which must not exceed **One Hundred Fifty Thousand Pesos (Php150,000.00)**, within a calendar year. *Provided*, the goods are not in commercial quantities, nor intended for barter, sale or hire. Sole proprietorships and juridical entities, such as cooperatives, corporations, and partnerships sending Balikbayan Boxes are not qualified to avail the said privileges.

This Memorandum shall take effect immediately.