



THE REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

**PERSONAL AND HOUSEHOLD EFFECTS
DECLARATION FORM**

For Availment of Tax and Duty-Free Importation of Personal and Household Effects of Returning Residents and Returning Overseas Filipino Workers (OFWs) under Section 800(f) of the CMTA.

BOC Form No. CFI (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.

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 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. **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, OFW 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:	
Master Bill of Lading (MBL) /Master Airway Bill (MAWB) Number:		Country of Origin:	
Container Number/s:		Port of Discharge:	
Number of Boxes/Packages:		House Bill of Lading (BL) / House Airway Bill (AWB) Number:	
Gross Weight (including container weight):		Quantity of Container/s and Size/s: <input type="checkbox"/> x20' <input type="checkbox"/> x40' <input type="checkbox"/> x45'	
Declared FCA or FOB Value (in Philippine Peso):		Total number of Boxes/Packages:	
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		Net Weight:	
		Actual Date of Departure of Carrying Vessel: MM / DD / YYYY	
		Actual Date of Arrival of Carrying Vessel: MM / DD / YYYY	

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

