



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

CUSTOMS ADMINISTRATIVE ORDER (CAO) NO. 3-2017

SUBJECT: CLEARANCE OF POSTAL ITEMS

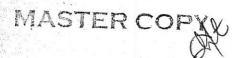
<u>Introduction</u>. This CAO implements Section 438, Chapter 4, Title IV; Section 800 (f) and Section 800 (g), Chapter 1, Title VIII; and other related provisions of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).

Section 1. Scope. This covers the clearance procedures of Postal Items whether or not subject to duties, taxes, and other charges.

Section 2. Objectives.

- **2.1.** To enforce the Bureau's function of supervision over the handling of all foreign Postal Items arriving in the Philippines for the purpose of collecting revenues and preventing the entry, Transshipment and export of prohibited items;
- **2.2.** To enhance customs control on the importation and exportation of Postal Item;
- **2.3.** To streamline postal customs clearance of Postal Item consistent with international postal standards and customs best practices;
- **2.4.** To establish an inventory system for all unclaimed or abandoned Postal Items using Information and Communication Technology (ICT); and
- **2.5.** To strengthen collaboration of the Bureau with the designated postal operator of the Philippines to enhance operating procedures and other initiatives relative to customs formalities in respect of Postal Items.





Section 3. <u>Definition of Terms</u>. For purposes of this CAO, the following terms are defined as follows:

3.1. Availment – shall refer 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.¹

3.2. Balikbayan Box – shall refer 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 consolidators specializing in Balikbayan Boxes by sea or air.²

- **3.3.** Calendar Year shall refer to the period from January 1 to December 31 of the same year.³
- **3.4.** Central Mail Exchange Center (CMEC) shall refer to the Central Mail Exchange Center of the designated postal operator of the Philippines, where mails and packages conveyed by air are inspected, assessed, documented and stored⁴.
- 3.5. Commercial Quantity shall refer 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 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.

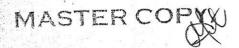
¹ CAO No. 05-2016, Section 3.1

² CAO No. 05-2016, Section 3.2

³ CMTA, Title VIII, Chapter 1, Sec. 800 (g), par.2

⁴ cf. 2014 MOA Definition of Terms Section 2.2

⁵ Department of Finance (DOF) Department Order (DO) 57-2011, 2 (b)



- **3.6. Damaged Postal Item** shall refer to a postal item where the condition of the external packaging is damaged by weather or improper handling, cut, torn and/or broken, or not intact.⁶
- **3.7. De Minimis Value** shall refer to the value of goods for which no duty or tax is collected.⁷
- 3.8. Free Carrier (FCA) shall refer to an international commercial term covered by the Incoterms rules developed by International Chamber of Commerce (ICC) which means free carrier of 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 of this type of sale are well advised to specify clearly as possible the point within the named place of delivery, as the risk passes to the buyer at that point.⁸
- 3.9. Free On Board (FOB) shall refer to an international commercial term covered by the Incoterms rules developed by the International Chamber of Commerce (ICC) which means free on board or that 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
- **3.10. Foreign Surface Mail Exchange Center (FSMDC)**¹⁰ shall refer to the Foreign Surface Mail Exchange Center of the designated postal operator of the Philippines, where mails and packages conveyed by sea or surface are inspected, assessed, documented and stored.¹¹
- **3.11. Household Effects** shall refer to furniture, dishes, linens, libraries, and similar household furnishing for personal use.¹²
- **3.12. Misrouted or Missent Dispatch** shall refer to the following receptacle label of a postal dispatch: 1) Carrier misdelivered postal dispatch to air or sea port or to PHLPost; 2) Receptacle mislabeled or receptacle label is PHLPost but destination postal operator in the dispatch documents is not PHLPost.¹³

¹³ Amended Memorandum of Agreement Between Bureau of Customs and the Philippine Postal Corporation



⁶ cf. 2016 MOA Definition of Terms Section 202.1

⁷ cf. CAO No. 02-2016, Section 3.2

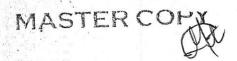
⁸ International Commercial Terms 2010

⁹ International Commercial Terms 2010

¹⁰ Formerly known as the Surface Mail Exchange Department (SMED)

¹¹ cf. 2014 MOA, Definition of Terms, Section 2.2

¹² cf. U.S. Customs Border Protection (CBP) Info Center



- **3.13.** Non-Resident Filipinos shall refer to those Filipinos 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 2003.¹⁴
- 3.14. Offices of Exchange (OE) shall refer to the postal facilities of the designated postal operator of the Philippines receiving, handling, processing, dispatching and/or delivering postal items from other countries, such as but not limited to: 1) Airmail Exchange Department (AMED); 2) Express Mail Exchange Department (EMED); 3) Foreign Surface Mail Distribution Center (FSMDC) formerly known as the Surface Mail Exchange Department (SMED) and other OEs that may be established in the future.¹⁵
- 3.15. Overseas Filipino Workers (OFWs) shall 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. For purposes of this CAO, the term OFW includes Filipinos working abroad under job contracts who do not require a certification from the DOLE or the POEA.
- **3.16. Personal Effects** shall 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. ¹⁸
- **3.17. Postal Customs Declaration Form** shall refer to the special declaration forms for Postal Items as described in the Acts of the Universal Postal Union (UPU) currently in force.¹⁹
- **3.18.** Postal Item is a generic term referring to anything dispatched under postal services including mail–letter post, parcel post, money orders, etc.

¹⁴ CAO No. 05-2016, Section 3.19

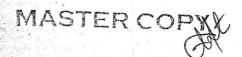
¹⁵ cf. 2016 MOA Definition of Terms Section 103.1

¹⁶ cf. CMTA, Title VIII, Chapter 1, Sec. 800 (g), par.2

¹⁷ CAO No. 5-2016, Section 3.20

¹⁸ CAO No. 5-2016, Section 3.21

¹⁹ World Customs Organization (WCO) – Universal Postal Union (UPU) Postal Customs Guide, page 17

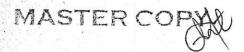


- **3.19. Prohibited Importation and Exportation** The importation and exportation of the following goods are prohibited:
 - a. Written or printed goods in any form containing any matter advocating or inciting treason, rebellion, insurrection, sedition against the government of the Philippines, or forcible 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 alloys;
 - **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 and exportation are explicitly prohibited by law or rules and regulations issued by the competent authority.²⁰
- **3.20. Qualified Filipinos While Abroad** A collective term used to refer to Non-Resident Filipinos defined in Section 3.13, OFWs defined in Section 3.15 and Resident Filipinos under Section 3.22 of this CAO.
- 3.21. Regulated Importation and Exportation Goods which are subject to regulation shall be imported and exported only after securing the necessary goods declaration, clearances, licenses, and any other requirements, prior to importation and exportation. 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.²¹



²⁰ CMTA, Title I, Chapter 3, Section 118

²¹ CMTA, Title I, Chapter 3, Section 117



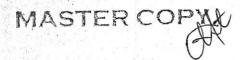
- **3.22. Resident Filipinos** shall refer to Resident Filipino citizens who temporarily stay abroad which may include holders of student visa, holders of investors' visa, holders of tourist visa and similar visas which allow them to establish temporary stay abroad.
- **3.23. Restricted Importation and Exportation** Except when authorized by law or regulation, the importation and exportation 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. 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);
 - **g.** Toxic and hazardous goods under Republic Act No. 6969 or the "Toxic Substances and Hazardous and Nuclear Wastes Control Act of 1990"; and
 - **h.** Any other goods whose importation and exportation are restricted. ²²

The restriction to import or export the above stated goods shall include the restriction on their transit.

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²² cf. CMTA, Title I, Chapter 3, Section 119



- **3.24. Returning Resident** shall refer to a Filipino national who has stayed abroad for a period of at least six (6) months and returning to the Philippines.²³ For purposes of Availment of the privilege, it shall be understood that "Returning Resident" includes spouse and dependent children. ²⁴
- **3.25. Surface Airlifted Item** shall refer to a non-priority Postal Item conveyed by air from the foreign country of origin and transported within the Philippines by vessel or ship.²⁵
- **3.26. Transshipment** shall refer to the customs procedure under which goods are transferred under customs control from the importing means of transport to the exporting means of transport within the area of one customs office, which is the office of both importation and exportation.²⁶
- **3.27. Universal Postal Union (UPU)** shall refer to the intergovernmental organization founded in 1874 by the Treaty of Bern as the "General Postal Union", which, in 1878, was renamed the "Universal Postal Union (UPU)" which since 1948 has been a specialized agency of the United Nations.²⁷

Section 4. General Provisions.

- **4.1.** The Bureau shall establish a system that is capable of interfacing with the designated postal operator of the Philippines for the submission of the following:
 - **4.1.1.** Advance copy of the Postal Customs Declaration Form for Postal item from countries wherein the designated postal operator of the Philippines has a bilateral or multilateral agreement;
 - **4.1.2.** List of Postal Items received which should contain at least the following:
 - a. Addressee or claimant's name;
 - **b.** Address:
 - **c.** Contact number (e-mail or mobile phone number);
 - d. Sender;
 - e. Origin;
 - **f.** Declared description of goods;

²³ cf. CMTA, Title VII, Chapter 1, Section 800 (f) par.2

²⁴ CAO 6-2016, Section 3.18

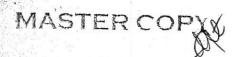
²⁵ Amended Memorandum of Agreement between Bureau of Customs and the Philippine Postal Corporation

²⁶ cf. CMTA, Title I, Chapter 2, Section 102 (ss)

²⁷ WCO-UPU Postal Customs Guide, page 17

- g. Declared value of the content;
- h. Declared weight; and
- i. Postage and other fees paid.
- **4.1.3.** List of unclaimed postal item beyond thirty (30) days from the third delivery of the Notice Card to the addressee or claimant;
- 4.1.4. List of Returned to Sender Postal Item;
- **4.1.5.** List of Postal Items that were redirected to a third country;
- 4.1.6. List of Damaged Postal Items;
- 4.1.7. Periodic report/s on the Postal Items received, handled, processed and dispatched by Central Mail Exchange Center (CMEC), Foreign Surface Mail Distribution Center (FSMDC) and other similar Postal Items receiving and distribution centers; and
- **4.1.8.** The lists required under 4.1.3 to 4.1.7 shall include those Postal Items dispatched to the various OEs.
- **4.2.** The Bureau shall maintain, in collaboration with the designated postal operator of the Philippines, centralized offices for the examination and assessment of customs duties, taxes and other charges of postal items arriving and for delivery within the Philippines:
 - **4.2.1.** One (1) receiving and distribution center at OE for Postal Items arriving by air including Surface Airlifted (SAL) Postal Items;
 - **4.2.2.** One (1) receiving and distribution center at OE for Postal Items conveyed by sea; and
 - **4.2.3.** Other receiving and distribution center at OEs that may be established in the future.
- **4.3.** The designated postal operator of the Philippines shall secure prior approval from the District Collector for the re-exportation of Misrouted Postal Item, Missent Postal Item or Damaged Postal Item to be returned to sender.





- **4.4.** The transfer of Postal Item from the carrier to the Receiving and Distribution Center up to the final OE shall be under the continuous supervision of the Bureau.
- **4.5.** Carriers shall be required to submit the Inward Foreign Manifest and Outward Foreign Manifest to the Bureau within the prescribed period.
- **4.6.** Rules and regulations on *De Minimis* importation shall apply to Postal Item falling within the *De Minimis* value. Postal Items shall be released under a simplified clearance procedure using Postal Customs Declaration Form unless another form is otherwise prescribed.
- **4.7.** Postal items with an FCA or FOB value of more than Php50, 000.00 shall be cleared through a formal entry process and shall require the lodgment of goods declaration.
- **4.8.** The following shall be cleared through an informal entry process using the form prescribed by the Bureau:
 - a. Those covered by Section 800 (f) and (g) of the CMTA;
 - **b.** Goods of a commercial nature with FCA or FOB value of less than fifty thousand pesos (Php50,000.00)²⁸; and
 - **c.** Personal and Household effects or goods, not in commercial quantity.
- **4.9.** Clearance Formalities under Section 800 (f). A processing fee of PhP310.00 (*inclusive of the legal research fee of PhP10.00*) shall be collected per Availment of the tax and duty exemption pursuant to Section 800 (f) of the CMTA.
 - 4.9.1. Household appliances, jewelry, precious stones, and other goods of luxury which were previously exported from the Philippines shall be exempt from duties and taxes when covered by a Certificate of Identification (CI) issued by the District Collector, or a customs officer duly authorized by the former, before departure from the Philippines. Upon importation of the exported goods, the customs examiner shall verify the goods brought in as against the CI.



²⁸ CMTA Title IV, Chapter 1, Section 402

- **4.9.2.** To be exempt from duties, taxes and other charges, personal and household effects normally used for the comfort and convenience of the Returning Residents or OFWs during their stay abroad must accompany them on their return, or arrive within a reasonable time which, barring unforeseen and fortuitous events, in no case shall exceed sixty (60) calendar days after the owner's return.
- **4.9.3.** To clear the shipment, Returning Resident or OFW shall accomplish, sign and submit in advance to the Bureau a Personal and Household Effects Declaration Form (PHED), to be developed by the Bureau, containing among others, the following basic information:
 - **a.** Complete name of the shipper, date of birth, citizenship, passport number, address abroad and in Philippines, contact number and e-mail address, if any;
 - **b.** Contents, quantity, unit value and total value of shipment;
 - **c.** Packing List Information which shall contain an itemized listing of all goods in each box and their respective quantities and description;
 - **d.** Names of accompanying family members and their respective passport numbers;
 - e. Date of last departure from the Philippines; and
 - **f.** Estimated date of arrival of the "Returning Resident" or OFW in the Philippines.
- **4.9.4.** For Postal Items by sea and air, the Returning Resident or OFW shall secure a Duty and Tax Exemption Indorsement (TEI) from the Revenue Office of the Department of Finance.
- **4.10.** Importations of excisable articles such as, but not limited to, distilled spirits, wines, cigars and cigarettes, perfumes, toilet waters, in excess of the allowable quantity to be prescribed by the Bureau shall be subject to payment of duties, taxes and other charges.
- **4.11. Clearance Formalities under Section 800 (g).** For the Availment of the tax and duty exemption pursuant to Section 800 (g) of the CMTA, a processing fee of PhP250.00 (inclusive of the legal research fee of PhP10.00) shall be collected per Availment.

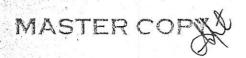


- **4.11.1.** Any Resident Filipinos, OFWs or Non-Resident Filipinos while residing abroad who are allowed to send to their families or relatives Balikbayan Boxes which are exempt from applicable duties, taxes and other charges subject to the conditions provided by Section 800 (g), Chapter 1, Title VIII of the CMTA, may do so through post. Sending of Balikbayan Boxes through post shall be counted in the frequency of the availment of the privilege which is up to maximum of three (3) times per calendar year.
- **4.11.2.** *De Minimis* importations whether by post or other modes of importation shall not be included in the counting of the availment of the privilege. However, a shipment that is above the *De Minimis* threshold shall be automatically considered as one Availment.
- **4.11.3.** Resident Filipinos, OFWs or Qualified Filipinos While Abroad shall ensure that Balikbayan Boxes sent as Postal Items should contain only Personal effects or household goods; otherwise, they shall be subject to duties and taxes.
- **4.11.4.** Addressee or claimant of Balikbayan Boxes shall be required to submit the print-out of the Information Sheet accomplished, signed and sent by the sender. The Balikbayan Box shall not be subject to immediate release in the event the addressee or claimant fails to submit the required Information Sheet.

The Information Sheet shall contain the following basic information:

- **a.** Complete name of the shipper or sender, date of birth, citizenship, passport details, address abroad and in the Philippines, contact number and e-mail address, if any;
- **b.** Relationship of the shipper or sender to the consignee;
- **c.** Contact number, postal and e-mail address of the consignee;
- **d.** Total value of contents and number of Balikbayan Boxes;
- **e.** Packing List Information which shall contain an itemized listing of all goods in each Balikbayan Box and their respective quantities and description;
- f. Number of Availments within the calendar year; and

- **g.** Other essential information as may be required by the Bureau.
- **4.11.5.** In addition to the Information Sheet, senders of Balikbayan Boxes shall send the following documents to the addressee or claimant for presentation to the Bureau:
 - **4.11.5.1.** Photocopy of the pertinent 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; and
 - **4.11.5.2.** Invoice, receipt or equivalent document covering the goods contained in the Balikbayan Box, if any.
- **4.12.** Physical examination or non-intrusive inspection of foreign Postal Items shall be conducted subject to existing regulations and based on established risk management scheme of the Bureau.
- **4.13.** Postal Items shall be subject to mandatory non-intrusive inspection by the Bureau at the OEs.
- **4.14.** The Bureau shall coordinate with the designated postal operator of the Philippines for immediate dispatch of Postal Items to the concerned postal stations.
- **4.15.** Postal Items which remain unclaimed despite due notice given to the addressee or claimant shall be subject to abandonment proceedings.
- **4.16.** The clearance procedure of postal items for transshipment shall be governed by rules and regulations relative to Transshipment.
- **Section 5.** Exportation of Postal Item. For Postal Items intended for export, the designated postal operator of the Philippines shall electronically share with the Bureau, the data contained in the Postal Customs Declaration Form, for purposes of advance processing.
 - **5.1. Receptacle Label.** The Bureau and designated postal operator of the Philippines shall ensure that the standard postal label or marking is attached to all receptacles for exportation by the latter, to distinguish it from a Postal Item other than cargo or freight.



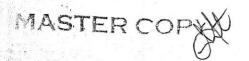
Section 6. <u>Exclusions from Immediate Release</u>. Postal Items are subject to immediate release, except the following:

- **6.1.** Goods redeemed or claimed from airlines, hotels, magazines, online bloggers, and etc., through mileage or points earned by the addressee or claimant.
- 6.2. Conditionally free importation under Section 800 of the CMTA.
- **6.3.** Postal Items that are non-compliant with the conditions imposed by the concerned regulatory agency.
- **6.4.** Postal Item declared as "without commercial value" or "of no commercial value" or with specific amount but qualified by the phrase "for customs purposes" or analogous phrases. Hence, the sender must declare in the Postal Customs Declaration Form the specific value of the goods.²⁹
- **6.5.** Importation of tobacco, cigars, cigarettes and liquor products within the *De Minimis* value shall be subject to the provisions of National Internal Revenue Code (NIRC), as amended, on excise tax³⁰.
- **6.6.** Prohibited and restricted Postal Items as provided for under the CMTA and the Universal Postal Convention and its Regulations.
- **6.7.** Postal Items to be entered conditionally free, for warehousing, for transit, and/or admission to free zone.
- **6.8.** Postal Items purchased online and with discount which shall be subject to presentation of transaction record such as credit card statement or confirmation receipt of the seller.
- **Section 7.** <u>Penal Provision</u>. Violations of this CAO committed by any person, officer or employee shall be penalized in accordance with Title XIV of the CMTA and other applicable penal provisions.
- **Section 8.** <u>Periodic Review.</u> Unless otherwise provided, this CAO shall be reviewed every three (3) years and be amended and revised, if necessary.
- **Section 9.** Repealing Clause. This is the first CAO dealing specifically on Postal Items and this amends or repeals previously issued CAOs and CMOs which are inconsistent with the provisions herein stated.

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²⁹ cf. CAO No. 02-2016, Section 5.1

³⁰ CAO No. 02-2016, Section 4.6



Section 10. <u>Separability Clause</u>. If any part of this CAO is declared unconstitutional or contrary to existing laws, the other parts not so declared shall remain in full force and effect.

Section 11. <u>Effectivity</u>. This CAO shall take effect after fifteen (15) days from publication at the Official Gazette or a newspaper of national circulation.

The Office of National Administrative Register (ONAR) of the UP Law center shall be provided three (3) certified copies of this CAO.

NICANOR E. FAELDON

Commissioner

Suresu of Customs
NICANOR E. FABLDON
Commissioner
17-02977

APR 21 2017

Approved:

CARLOS G. DOMINGUEZ III

Secretary



Informational Section. As the title denotes this section only provides information and does not give rise to any substantive or formal rights or obligations.

1. <u>History</u>. This is the first CAO dealing on the Clearance of Postal Items.

2. Related Policies.

• Republic Act 10863

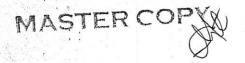
An Act Modernizing the Customs and Tariff Administration. Otherwise known as

Customs Modernization and Tariff Act

(CMTA)

 2016 Memorandum of Agreement (MOA) Memorandum of Agreement (MOA) between the BOC and PHLPost dated 21

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March 2016 and its Implementing Rules and Regulations (IRR)

 Customs Administrative Order No.02-2016 Imported Goods with *De Minimis* Value not Subject to Duties and Taxes

 Customs Administrative Order No.05-2016 Consolidated Shipment of Duty and Tax-Free "Balikbayan Boxes"

 Customs Administrative Order No.06-2016 Conditionally Tax and/or Duty-Exempt Importation of "Returning Residents' and Overseas Filipino Workers (OFWs)

3. Webpage, Forms, Handbooks and other References.

- Republic Act No. 7354, the Postal Services Act of 1992
- Revised Kyoto Convention
- RA 10863 "Customs Modernization and Tariff Act"
- Department of Finance (DOF) Department Order (DO) 57-2011
- International Commercial Terms 2010
- U.S. Customs Boarder Protection (CBP) Info Center
- World Customs Organization (WCO) Universal Postal Union (UPU) Postal Customs Guide

