

2016-12-024



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

OFFICE OF THE COMMISSIONER

MEMORANDUM:

TO : ALL AIRPORT DISTRICT AND SUB-PORT COLLECTORS

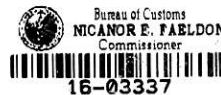
SUBJECT : Posting of CMTA Guidelines

DATE : 15 December 2016

All concerned are hereby ordered to furnish the attached information card to the airlines within their jurisdiction for dissemination to their passengers. The information card should also be printed in a big tarpaulin for posting in conspicuous places in their respective airports.

For immediate compliance.


NICANOR E. FAELDON
Commissioner



DEC 19 2016

CUSTOMS MODERNIZATION AND TARIFF ACT (CMTA)

세관 근대화 및 관세법

GENERAL RULE (일반 규칙):

All goods or items imported into the Philippines shall be subject to duties upon each importation, even though previously exported from the Philippines, except as otherwise specifically provided for in Section 800 of the CMTA or in other laws.

필리핀으로 수입된 모든 물품 또는 품목은 필리핀으로부터 이전에 수출되었더라도 각 수입시 관세의 대상이된다. 단, CMTA 제 800 조 또는 기타 법률

The following are the items usually brought by travelers into the country that are subject to duties and taxes:

다음은 일반적으로 여행자가 관세 및 세금을 부담해야하는 품목입니다.

1. Luxury items like bags, jewelry, shoes, belt, watch (LV, Hermes, Prada, Cartier, Gucci etc.)
핸드백, 귀금속, 신발, 벨트, 시계 등
(루이비통, 에르메스, 프라다, 까르띠에, 구찌 등)
2. Cosmetic products
화장품류
3. Wines, spirits, tobacco and cigarettes in excess of the allowable limits
와인, 주류, 시가 및 담배는 허용 한도를 초과해야 합니다
4. Diving Equipment that will be left behind by the traveler in the country
여행자가 필리핀 출국 시 다이빙 장비 없을 시 본인 세금 부과
5. Foodstuffs and other food products intended for commercial use (i.e., restaurants, convenience stores and buy and sell) 상업적 용도로 사용되는 식료품 및 기타 식품 (예 식당, 편의점 및 구매 및 판매)



The following goods or items are EXEMPT from duties and taxes:

다음 물품 또는 품목은 관세 및 세금 면제됩니다..

1. Goods or items that are for personal use or consumption, such as:
 - a. Wearing apparel 착용 의류
 - b. Personal adornments 개인 귀금속
 - c. Electronic gadgets 휴대용 전자 제품
 - d. Toiletries 생활 필수품
 - e. Privately owned items normally worn or carried on the person such as but not limited to clothing, jewelry and bags
의류, 보석 및 가방 등의 개인적으로 소유 및 착용되는 소지품
2. Wines not exceeding 2 litres
2 리터를 초과하지 않는 와인
3. Spirits not exceeding 1 litre
2 리터를 초과하지 않는 주류
4. Cigars not exceeding 50 sticks
50 개를 초과하지 않는 시가
5. Cigarettes not exceeding 200 sticks
200 개를 초과하지 않는 담배
6. Other imported articles with a value not exceeding Php 10,000.00 shall not be subject to duties and taxes.
10,000.00페소 을 초과하지 않는 다른 수입물품은 관세 및 세금을 부과하지 않습니다

BUREAU OF CUSTOMS



Bureau of Customs PH
CustomsPH

1. order the concerned collectors to furnish the info cards to the airlines within their jurisdiction for dissemination to the latter's passengers
2. Order collectors to print the info card in a big tarpaulin for posting in conspicuous places in their respective airports