



# Importation to the Philippines

## **REQUIREMENTS TO BE EXEMPTED FROM CUSTOMS DUTIES & TAXES**

### **1. HOLDER OF PHILIPPINE PASSPORT**

- a. Returning Resident
- b. Balikbayan -Overseas Filipino Workers (OFW)

### **2. DUAL CITIZENSHIP**

### **3. HOLDER OF FOREIGN PASSPORT**

- a. Holder of 13(g), 13(a),
- b. Special Resident Retiree Visa

### **4. DIPLOMATIC STATUS**

### **5. UNDER THE BALIK SCIENTIST PROGRAM**

# Importation to the Philippines

## REQUIREMENTS TO BE EXEMPTED FROM CUSTOMS DUTIES & TAXES:

### 1. HOLDERS OF PHILIPPINE PASSPORT

- a. Returning Resident** - Filipino nationals who have stayed in a foreign country for a period of at least six (6) months.

<b>REQUIREMENTS</b>	1. Complete filled-out <a href="#">DOF-RO Form No.91</a>
	2. Notarized Affidavit of End-use / Ownership
	3. Signed and dated Bill of Lading / AWB
	4. Commercial Invoice (Packing list)
	5. Original Authorization Letter
	6. Original Passport
	7. Contract of Employment
	8. Certificate of Employment
	9. Birth Certificate (PSA Copy)
	10. Marriage Contract PSA Copy (if applicable)
	11. Tax Identification Number (TIN) Card / ID
	12. Port of Discharge

- b. Balikbayan - Overseas Filipino Workers (OFW)** - Holders of valid passports issued by the Department of Foreign Affairs (DFA) and certified by the Department of Labor and Employment (DOLE) or the Philippine Overseas Employment Association (POEA) for overseas employment purposes. They cover all Filipinos working in a foreign country under an employment contract.

<b>REQUIREMENTS</b>	1. Complete filled-out <a href="#">DOF-RO Form No.91</a>
	2. Notarized Affidavit of End-use / Ownership
	3. Signed and dated Bill of Lading / AWB
	4. Commercial Invoice (Packing list)
	5. Original Authorization Letter
	6. Proof of residency /Certificate of employment (abroad) (if applicable)
	7. Valid Passport issued by the DFA and Certified by DOLE and/or POEA (for overseas employment purposes)
	8. Tax Identification Number (TIN) Card / ID



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## **2. DUAL CITIZENSHIP**

Persons coming to settle in the Philippines or Filipinos or their families and descendants who are now residents or citizens of other countries.

<b>REQUIREMENTS</b>	1. Complete filled-out <a href="#">DOF-RO Form No.91</a>
	2. Notarized Affidavit of End-use / Ownership
	3. Signed and dated Bill of Lading / AWB
	4. Commercial Invoice (Packing list)
	5. Original Authorization Letter
	6. Original Passport (both Philippine and Foreign Passport)
	7. Original Oath of Allegiance and Identification Certificate
	8. Birth Certificate (PSA Copy)
	9. Marriage Contract PSA Copy (if applicable)
	10. Tax Identification Number (TIN) Card / ID
	11. Port of Discharge

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## 3. HOLDER OF FOREIGN PASSPORT

- c. **Holder of 13(a), 13(g),**
  - i. **13(a) visa** - Foreign spouse or child of a Filipino residing in the country permanently.
  - ii. **13(g) visa** - former Filipino citizens who are returning to the Philippines for permanent residency.

<b>REQUIREMENTS</b>	1. Complete filled-out <a href="#">DOF-RO Form No.91</a>
	2. Notarized Affidavit of End-use / Ownership
	3. Signed and dated Bill of Lading / AWB
	4. Commercial Invoice (Packing list)
	5. Original Authorization Letter
	6. Original Passport
	7. Contract of Employment
	8. Certificate of Employment
	9. Birth Certificate (PSA Copy)
	10. Marriage Contract PSA Copy (if applicable)
	11. Tax Identification Number (TIN) Card / ID
	12. Port of Discharge

- d. **Special Resident Retiree Visa (SRRV)** - is issued by the Bureau of Immigration (BI) of the Republic of the Philippines under the Retirement Program of the Philippine Retirement Authority (PRA) to foreigners and overseas Filipinos. It entitles the holder to multiple-entry privileges with the right to stay permanently/indefinitely in the Philippines. For more information please visit their website <https://www.srrv.com.ph/>

<b>REQUIREMENTS</b>	1. Complete filled-out <a href="#">DOF-RO Form No.91</a>
	2. Notarized Affidavit of End-use / Ownership
	3. Signed and dated Bill of Lading / AWB
	4. Commercial Invoice (Packing list)
	5. Tax Identification Number (TIN) Card / ID
	6. Favorable Recommendation from PRA
	7. Original Passport or Photocopy of duly authenticated by PRA

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## 4. DIPLOMATIC STATUS

- For diplomats of foreign embassies, consular offices and representatives of foreign governments. Requirements must be issued by their government office for tax exemption of their shipment.

## 5. UNDER THE BALIK SCIENTIST PROGRAM

- All science, technology or innovation experts who are actually residing abroad and have the intention of returning to the Philippines for work. A science, technology or innovation expert who arrives in the Philippines and is already residing here for three (3) years or less prior to his/her filing of application with the Balik Scientist Program, may avail the program.

<b>REQUIREMENTS</b>	1. Complete filled-out <a href="#">DOF-RO Form No.91</a>
	2. Notarized Affidavit of End-use / Ownership
	3. Signed and dated Bill of Lading / AWB
	4. Commercial Invoice (Packing list)
	5. Tax Identification Number (TIN) Card / ID
	6. Favorable Recommendation for conditionally-free release from the head government agency
	7. Original passport or VISA
	8. Confirmation/Certificate from the head government agency that the consignee is a foreign consultant hired by and/or rendering services to the government agency
	9. Contract / Agreement
	10. Original Authorization Letter (in lieu of the consignee)

### NOTE:

- **Application must be submitted within 60 days upon arrival stamp.**
- **Acceptance of documents by the Department of Finance does not assure approval of exemption. Document is subject for review and evaluation.**
- **Processing time is 15 working days.**