

Guidelines on Baggage, Balikbayan Boxes, and Parcels

Bureau of Customs

A. Definitions:

- a. **Baggage** – bags, boxes, cases, or containers holding the traveller's personal trip necessities, small possessions, souvenirs, and other items/goods of value. The baggage may or may not be loaded on the same flight / voyage as the owner (accompanied or unaccompanied baggage).
- b. **Balikbayan Box** – a type of baggage containing items being sent by overseas Filipinos (known as "*balikbayans*") usually for their relatives, friends, and colleagues after being away for a period of time. This may also be either accompanied or unaccompanied.
- c. **Parcel** – a package containing items or goods which are routed through the postal service (i.e. Philippine Postal Corporation [PhilPost]) or other courier service providers.
- d. **Privilege** – the benefit extended to a passenger (for baggage) or balikbayan (for balikbayan box) when applicable conditions are satisfied.
- e. **Commercial Quantity** – quantity of items or goods which are considered adequate for commerce.
- f. **DFA** – Department of Foreign Affairs, the national government agency which issues passport to Filipino citizens for their foreign travels.
- g. **DOLE** – Department of Labor and Employment, the national government agency in charge of the labor and employment policies, programs, and services.
- h. **POEA** – Philippine Overseas Employment Agency, the main government agency assigned to monitor and supervise recruitment agencies in the Philippines.
- i. **OFW** – Overseas Filipino Worker, a Filipino citizen who works on a foreign country with a passport duly issued by DFA and certified by DOLE or POEA.
- j. **Returning Resident** – a Filipino citizen who returns to the Philippines after being outside of the country for at least six (6) months.
- k. **(9)E Visa** – a type of Philippine visa issued to accredited officer, including their family members and attendants, of (1) foreign government recognized by the Philippines, (2) United Nations and its specialized agencies, and (3) institutions duly accorded the status of official organizations [e.g. Asian Development Bank, World Bank, etc.], when the travel to the Philippines is official in nature.

- l. **Foreign Service Personnel (FSP)** – a commissioned member of the Foreign Service of the Philippines which include all officers and employees of the Department of Foreign Affairs assigned to a foreign office or location.
- m. **General Articles** – materials or items which do not present a potential hazard to human health and safety, infrastructure, and/or their means of transport.
- n. **Hazardous Articles** – materials or items with dangerous properties which, if not properly controlled, present a potential hazard to human health and safety, infrastructure, and/or their means of transport. Classes of hazardous articles are: explosives, gases, flammable liquids, flammable solids, oxidizing substances, radioactive materials, corrosives, and miscellaneous dangerous goods.

B. Scope and Availment Requirements of Privileges:

TYPE OF PRIVILEGE	SCOPE OF THE PRIVILEGE	REQUIREMENTS
BAGGAGE / BALIKBAYAN BOXES		
OFW Privilege	<p>Exemption from duties and taxes of personal and household items provided that:</p> <ul style="list-style-type: none"> a. Items are non-commercial in quantity b. Items were used during the stay abroad c. Items are not to be rented out or sold in the Philippines d. Items have a total dutiable value of P10,000 or less [<i>value in excess of P10,000 shall be subject to regular rates of duties and taxes</i>] <p>Exemption from duties and taxes of used home appliances provided that:</p> <ul style="list-style-type: none"> a. Items are limited to one of its kind 	<p>Valid passport duly issued by DFA and certified by DOLE or POEA</p> <p>Duly filled-up Customs Declaration Form (CDF)</p> <p>Overseas employment contract</p>
Returning Resident Privilege	<p>Exemption from duties and taxes of personal and household items provided that:</p> <ul style="list-style-type: none"> a. Items are non-commercial in quantity b. Items were used during the stay abroad c. Items are not to be rented out or sold in the Philippines d. Items have a total dutiable value 	<p>Passport duly stamped by the Bureau of Immigration with the last departure date from the Philippines</p> <p>Duly filled-out Customs Declaration Form (CDF)</p> <p>Must have been away for</p>

	of P10,000 or less [<i>value in excess of P10,000 shall be subject to 50% rate of duties and regular rate of taxes</i>]	at least six (6) months Returning Resident Privilege has not been availed within 365 days prior arrival
9(E) Visa Holder Privilege	Exemption from duties and taxes of: a. Personal and household items b. Vehicle/s registered under 9(E) visa holder's name provided that these will not be rented out or sold in the Philippines	Valid passport Valid 9(E) visa Duly filled-out Customs Declaration Form (CDF)
Foreign Service Personnel (FSP) Privilege	Exemption from duties and taxes of: c. Personal and household items with assessed value not exceeding 50% of the total salaries and allowances received during latest assignment (not more than 4 years) d. One (1) motor vehicle registered under FSP's name for at least six (6) months	Valid passport duly issued by DFA Certification from the Philippine Consulate indicating assignment abroad Duly filled-out Customs Declaration Form (CDF) Proof of total salaries and allowances earned during latest assignment

Note: Above privileges are applicable only to ACCOMPANIED baggage / balikbayan boxes.

C. Procedures in Sending Unaccompanied Baggage / Balikbayan Boxes:

Note: Privileges cannot be availed by recipient since unaccompanied baggage / balikbayan boxes are consolidated by and consigned to consolidator / forwarder / courier instead of the individual recipients.

1. Sender visits an outlet of a foreign consolidator/forwarder/courier to send Balikbayan box / unaccompanied baggage.
2. Foreign consolidator/forwarder/courier inspects and assesses the shipment then calculates the total amount payable by the sender. Amount includes handling and delivery charges (i.e. fees for shipping line/carrier, terminal storage, and Philippine agent/local freight forwarder) from origin to destination and the following Customs-related charges:

A. Customs Documentary Stamp (CDS)	Fixed rate of P265.00										
B. Import Processing Fee (IPF)	<table border="1"> <thead> <tr> <th>Dutiable Value of Shipment</th> <th>IPF/Entry</th> </tr> </thead> <tbody> <tr> <td>Up to P250,000</td> <td>P 250.00</td> </tr> <tr> <td>Over P250,000 to P500,000</td> <td>P 500.00</td> </tr> <tr> <td>Over P500,000 to P750,000</td> <td>P 750.00</td> </tr> <tr> <td>Over P750,000</td> <td>P 1000.00</td> </tr> </tbody> </table>	Dutiable Value of Shipment	IPF/Entry	Up to P250,000	P 250.00	Over P250,000 to P500,000	P 500.00	Over P500,000 to P750,000	P 750.00	Over P750,000	P 1000.00
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C. Customs Duty	Up to 65% of Dutiable Value depending on the tariff code of the goods										
D. Value Added Tax (VAT)	12% of Total Landed Cost										
E. Excise Tax (if applicable)	Based on applicable rate for each item										

3. Foreign consolidator/forwarder/courier collates all balikbayan boxes/unaccompanied baggage and loads them in one container/bale under one Bill of Lading or Airway bill (considered as one shipment).
4. Foreign consolidator/forwarder/courier remits to local consolidator/forwarder/courier the payment for (1) the latter's services and (2) Customs-related charges.
5. When the balikbayan boxes / unaccompanied baggage arrive in the Philippines, the local consolidator/forwarder/courier files the corresponding Import Entry and other documents with the Bureau of Customs.
6. The Bureau of Customs examines and assesses the Customs duties and taxes due on the consolidated shipment.
7. The local consolidator/forwarder/courier pays the Customs duties and taxes. If there are some contents in the balikbayan box / unaccompanied baggage which are regulated, the recipient or local consolidator/freight forwarder/courier must secure a clearance from the regulating government agency concerned.
8. After releasing the shipment / cargo from Customs custody, the local consolidator / forwarder / courier delivers the balikbayan boxes / unaccompanied baggage to the recipient's door step (*for door to door arrangements*) or informs recipient where to pick it up (*for pick up arrangements*).

D. Procedures in Sending Parcels:

1. Sender visits a postal service or other courier service provider outlet to send parcel.
2. Postal service / courier service provider inspects and assesses parcel and calculates the amount payable by the sender. Amount for payment includes charges for handling and delivery of parcel from origin to destination but **does not include Customs-related charges.**
3. Postal service / courier service provider collates all parcels / packages and loads them in one container/bale under one Bill of Lading or Airway bill (considered as one shipment).
4. When the parcel arrives in the Philippines, one of two scenarios happens:
 - a. If sent through postal service, Philippine Postal Corporation (PhilPost) prepares and sends out the Notice Card to the recipient to advise that the parcel be claimed at the Express Mail Service – Central Mail Exchange Center (EMS-CMEC) at Old MIA Road, Pasay City (if recipient’s address is anywhere in Metro Manila) or at the provincial post office (if recipient’s address is in the province).
 - b. If sent through other courier service provider, the local courier service makes a representation, on the recipient’s behalf, with the Bureau of Customs in filing the Informal Import Declaration and Entry.
5. The Bureau of Customs examines and assesses the Customs duties and taxes due on the parcel. Customs-related charges include the following:

A. Customs Documentary Stamp (CDS)	Fixed rate of P265.00										
B. Import Processing Fee (IPF)	<table border="1"> <thead> <tr> <th>Dutiable Value of Shipment</th> <th>IPF/Entry</th> </tr> </thead> <tbody> <tr> <td>Up to P250,000</td> <td>P 250.00</td> </tr> <tr> <td>Over P250,000 to P500,000</td> <td>P 500.00</td> </tr> <tr> <td>Over P500,000 to P750,000</td> <td>P 750.00</td> </tr> <tr> <td>Over P750,000</td> <td>P 1000.00</td> </tr> </tbody> </table>	Dutiable Value of Shipment	IPF/Entry	Up to P250,000	P 250.00	Over P250,000 to P500,000	P 500.00	Over P500,000 to P750,000	P 750.00	Over P750,000	P 1000.00
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C. Customs Duty	Up to 65% of Dutiable Value depending on the tariff code of the goods										
D. Value Added Tax (VAT)	12% of Total Landed Cost										
F. Excise Tax (if applicable)	Based on applicable rate for each item										

6. Recipient settles the Customs-related charges through any of the following applicable situation:

- a. If parcel is to be claimed at EMS-CMEC, payment shall be made at the EMS-Customs window/counter.
 - b. If parcel is destined to a province without Customs personnel, a Statement and Receipts of Duties Collected on Informal Entry (BOC Form 116) will be issued and attached to the parcel prior to dispatch and delivery. Payment will be made at the provincial post office.
 - c. If parcel is to be delivered by the courier service provider, payment shall be made upon delivery of the parcel. (**Note:** Courier service provider settles the Customs-charges first so parcel can be released from Customs custody.)
7. Parcel is released to the recipient. (**Note:** At least two [2] government issued identification cards must be presented.)

E. Differences in Charges for Accompanied and Unaccompanied Baggage/Balikbayan Boxes and Parcels

Charges	Accompanied Baggage / Balikbayan Boxes	Unaccompanied Baggage / Balikbayan Boxes and Parcels										
Insurance	NIL	General Articles - 2% of Customs Value; Hazardous Articles - 4% of Customs Value										
Freight / Postage Stamp	NIL	General Articles - 8% of Customs Value; Hazardous Articles - 6% of Customs Value										
Import Processing Fee	NIL	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #003366; color: white;">Dutiable Value of Shipment</th> <th style="background-color: #003366; color: white;">IPF/Entry</th> </tr> </thead> <tbody> <tr> <td>Up to P250,000</td> <td>P 250.00</td> </tr> <tr> <td>Over P250,000 to P500,000</td> <td>P 500.00</td> </tr> <tr> <td>Over P500,000 to P750,000</td> <td>P 750.00</td> </tr> <tr> <td>Over P750,000</td> <td>P 1000.00</td> </tr> </tbody> </table>	Dutiable Value of Shipment	IPF/Entry	Up to P250,000	P 250.00	Over P250,000 to P500,000	P 500.00	Over P500,000 to P750,000	P 750.00	Over P750,000	P 1000.00
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Over P750,000	P 1000.00											
Customs Documentary Stamp	P115.00	P265.00										

F. Table of Commonly Carried / Shipped Prohibited / Regulated Items

ITEMS	REGULATORY AGENCY
Medicines/Cosmetics/Food	Food and Drug Administration (FDA)
Firearms/Explosive/Gun parts/Reloader/Potassium Nitrate/Nitric Acid/Bullet Proof Vest/Airsoft/Replica	Firearms Explosive Division (FEO)
Fruits/Flowers/Plants/Seedling/Other by-products	Bureau of Plant Industry (BPI)
Fish and Aquatic Products	Bureau of Animal Industry (BAI)
Transmitters/Transceiver Automatic Answering Machine	National Telecommunication Commission (NTC)
Radioactive Materials	Philippine Nuclear Research Institute (PNRI)
Exotic Animals/Wildlife/Cites Species	Protected Area and Wildlife Bureau (PAWB)
Endrin/Dioxins	Fertilizers and Pesticides Authority (FPA)
Ketain/Dangerous Drugs/ Ecstasy/Bangkok Pills	Philippine Drug Enforcement Agency (PDEA)
Chainsaw	Department of Environmental and Natural Resources (DENR)
Used Clothing	Department of Social Welfare and Development (DSWD)
Tapes – DVD/CD	Optical Media Board (OMB)
Films	Movie and Television Review and Classification Board (MTRCB)

G. Sample Computations of Customs-Related Charges

1. Accompanied Baggage / Balikbayan Box - OFW Privilege Availed

Ref	Particulars	Formula	SHOES	CLOTHING	CELLPHONE	TOTAL
A	Item Customs Value in USD	Given	100.00	120.00	800.00	1,020.00
B	Insurance in USD	N/A	0.00	0.00	0.00	0.00
C	Freight/Postage Stamp in USD	N/A	0.00	0.00	0.00	0.00
D	Dutiable Value in USD	A + B + C	100.00	120.00	800.00	1,020.00
E	Exchange rate in Php	Based on Applicable Exchange Rate	43.00	43.00	43.00	43.00
F	Dutiable Value in Php	D x E	4,300.00	5,160.00	34,400.00	43,860.00
G	Percentage Share in Privilege	Dutiable Value of Item ÷ Total Dutiable Value x 100	9.80%	11.76%	78.43%	100.00%
H	Duty and Tax Privilege	G x P10,000	980.39	1,176.47	7,843.14	10,000.00
I	<i>Total Dutiable Value in Php after Privilege</i>	F - H	3,319.61	3,983.53	26,556.86	33,860.00
J	Rate of Duty	Based on Applicable Duty Rate	15%	15%	0%	-
K	Customs Duty	I x J	497.94	597.53	0.00	1,095.47

12% VAT Computation						
L	Total Dutiable Value in Php after Privilege	I	3,319.61	3,983.53	26,556.86	33,860.00
M	Customs Duty	K	497.94	597.53	0.00	1,095.47
N	Import Processing Fee (fixed rate)	N/A	0.00	0.00	0.00	0.00
O	Customs Documentary Stamps (fixed rate)	P115 x G	11.27	13.53	90.20	115.00
P	Total Landed Cost/VAT base	L + M + N + O	3,828.82	4,594.59	26,647.06	35,070.47
Q	Value Added Tax Rate	Fixed at 12%	12%	12%	12%	12%
R	Value Added Tax	P x Q	459.46	551.35	3,197.65	4,208.46

SUMMARY						
	Customs Duty	K	497.94	597.53	0.00	1,095.47
	Value Added Tax	R	459.46	551.35	3,197.65	4,208.46
	Import Processing Fee (fixed rate)	N	0.00	0.00	0.00	0.00
	Customs Documentary Stamps (fixed rate)	O	11.27	13.53	90.20	115.00

	TOTAL DUTIES AND TAXES FOR PAYMENT	K + R + N + O	968.67	1,162.41	3,287.84	<u>5,418.93</u>
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2. Accompanied Baggage / Balikbayan Box - Returning Resident Privilege Availed

Ref	Particulars	Formula	SHOES	CLOTHING	CELLPHONE	TOTAL
A	Item Customs Value in USD	Given	100.00	120.00	800.00	1,020.00
B	Insurance in USD	N/A	0.00	0.00	0.00	0.00
C	Freight/Postage Stamp in USD	N/A	0.00	0.00	0.00	0.00
D	Dutiable Value in USD	A + B + C	100.00	120.00	800.00	1,020.00
E	Exchange rate in Php	Based on Applicable Exchange Rate	43.00	43.00	43.00	43.00
F	Dutiable Value in Php	D x E	4,300.00	5,160.00	34,400.00	43,860.00
G	Percentage Share in Privilege	Dutiable Value of Item ÷ Total Dutiable Value x 100	9.80%	11.76%	78.43%	100.00%
H	Duty and Tax Privilege	G x P10,000	980.39	1,176.47	7,843.14	10,000.00
I	<i>Total Dutiable Value in Php after Privilege</i>	F - H	3,319.61	3,983.53	26,556.86	33,860.00
J	Rate of Duty	Fixed at 50%	50%	50%	50%	-
K	Customs Duty	I x J	1,659.80	1,991.76	13,278.43	16,930.00

12% VAT Computation						
L	Total Dutiable Value in Php after Privilege	I	3,319.61	3,983.53	26,556.86	33,860.00
M	Customs Duty	K	1,659.80	1,991.76	13,278.43	16,930.00
N	Import Processing Fee (fixed rate)	N/A	0.00	0.00	0.00	0.00
O	Customs Documentary Stamps (fixed rate)	P115 x G	11.27	13.53	90.20	115.00
P	Total Landed Cost/VAT base	L + M + N + O	4,990.69	5,988.82	39,925.49	50,905.00
Q	Value Added Tax Rate	Fixed at 12%	12%	12%	12%	12%
R	Value Added Tax	P x Q	598.88	718.66	4,791.06	6,108.60

SUMMARY						
	Customs Duty	K	1,659.80	1,991.76	13,278.43	16,930.00
	Value Added Tax	R	598.88	718.66	4,791.06	6,108.60
	Import Processing Fee (fixed rate)	N	0.00	0.00	0.00	0.00
	Customs Documentary Stamps (fixed rate)	O	11.27	13.53	90.20	115.00
	TOTAL DUTIES AND TAXES FOR PAYMENT	K + R + N + O	2,269.96	2,723.95	18,159.69	<u>23,153.60</u>

3. Accompanied Baggage / Balikbayan Box - No Privilege Availed

Ref	Particulars	Formula	SHOES	CLOTHING	CELLPHONE	TOTAL
A	Item Customs Value in USD	Given	100.00	120.00	800.00	1,020.00
B	Insurance in USD	N/A	0.00	0.00	0.00	0.00
C	Freight/Postage Stamp in USD	N/A	0.00	0.00	0.00	0.00
D	Dutiable Value in USD	A + B + C	100.00	120.00	800.00	1,020.00
E	Exchange rate in Php	Based on Applicable Exchange Rate	43.00	43.00	43.00	43.00
F	Dutiable Value in Php	D x E	4,300.00	5,160.00	34,400.00	43,860.00
G	Rate of Duty	Fixed at 50%	15%	15%	0%	-
H	Customs Duty	F x G	645.00	774.00	0.00	1,419.00

12% VAT Computation						
I	Total Dutiable Value	F	4,300.00	5,160.00	34,400.00	43,860.00
J	Customs Duty	H	645.00	774.00	0.00	1,419.00
K	Import Processing Fee (fixed rate)	N/A	0.00	0.00	0.00	0.00
L	Customs Documentary Stamps (fixed rate)	$P115 \times F \div \text{Total of F}$	11.27	13.53	90.20	115.00
M	Total Landed Cost/VAT base	I + J + K + L	4,956.27	5,947.53	34,490.20	45,394.00
N	Value Added Tax Rate	Fixed at 12%	12%	12%	12%	12%
O	Value Added Tax	M x N	594.75	713.70	4,138.82	5,447.28

SUMMARY						
	Customs Duty	H	645.00	774.00	0.00	1,419.00
	Value Added Tax	O	594.75	713.70	4,138.82	5,447.28
	Import Processing Fee (fixed rate)	K	0.00	0.00	0.00	0.00
	Customs Documentary Stamps (fixed rate)	L	11.27	13.53	90.20	115.00
	TOTAL DUTIES AND TAXES FOR PAYMENT	H + O + K + L	1,251.03	1,501.23	4,229.02	6,981.28

4. Parcels and Unaccompanied Baggage / Balikbayan Box – No Privilege Availed

Ref	Particulars	Formula	SHOES	CLOTHING	CELLPHONE	TOTAL
A	Item Customs Value in USD	Given	100.00	120.00	800.00	1,020.00
B	Insurance in USD	A x Applicable Rate	2.00	2.40	16.00	20.40
C	Freight/Postage Stamp in USD	A x Applicable Rate	8.00	9.60	64.00	81.60
D	Dutiable Value in USD	A + B + C	110.00	132.00	880.00	1,122.00
E	Exchange rate in Php	Based on Applicable Exchange Rate	43.00	43.00	43.00	43.00
F	Dutiable Value in Php	D x E	4,730.00	5,676.00	37,840.00	48,246.00
G	Rate of Duty	Based on Applicable Duty Rate	15%	15%	0%	-
H	Customs Duty	G x H	709.50	851.40	0.00	1,560.90

12% VAT Computation						
I	Total Dutiable Value	F	4,730.00	5,676.00	37,840.00	48,246.00
J	Customs Duty	H	709.50	851.40	0.00	1,560.90
K	Import Processing Fee (fixed rate)	Applicable Rate x F ÷ Total of F	24.51	29.41	196.08	250.00
L	Customs Documentary Stamps (fixed rate)	P265 x F ÷ Total of F	25.98	31.18	207.84	265.00
M	Total Landed Cost/VAT base	I + J + K + L	5,489.99	6,587.99	38,243.92	50,321.90
N	Value Added Tax Rate	Fixed at 12%	12%	12%	12%	12%
O	Value Added Tax	M x N	658.80	790.56	4,589.27	6,038.63

SUMMARY						
	Customs Duty	H	709.50	851.40	0.00	1,560.90
	Value Added Tax	O	658.80	790.56	4,589.27	6,038.63
	Import Processing Fee (fixed rate)	K	24.51	29.41	196.08	250.00
	Customs Documentary Stamps (fixed rate)	L	25.98	31.18	207.84	265.00
	TOTAL DUTIES AND TAXES FOR PAYMENT	H + O + K + L	1,418.79	1,702.55	4,993.19	8,114.53