

RULES AND REGULATIONS ON THE IMPORTATION OF TAX AND DUTY-FREE BOOKS

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Pursuant to the provisions of Republic Act No. 8047, otherwise known as the Book Publishing Development Act or Book Act for short, the following Rules and Regulations are hereby promulgated to govern the tax and duty-free importation of books.

Rule I

General Principles

Section 1. Legal Bases. — Imported books shall be released duty-free pursuant to the provisions of Section 105 (S) of the Tariff and Customs Code, as amended, and under the provision of Section 12 of Republic Act No. 8047. The shipments shall be exempted from the coverage of the expanded value-added tax pursuant to the provision of Section 12 of RA No. 8047 and under Section 103 of RA No. 8241 or the new Value Added Tax (VAT) Law.

Section 2. Authorized Governing Agency. — The National Book Development Board (NBDB) pursuant to Section 13 of RA 8047 is authorized to issue guidelines and prescribe rules and regulations after consultation with the private sector and concerned government agencies on tax and duty-free importation of books under Section 12.

Section 3. Operational Policy. — the importation of books, specifically the Board shall monitor the quality of such books.

Principles of transparency, equity and fidelity in the implementation of these rules and regulations shall be observed without sacrificing the objectives of promoting the economic efficiency and viability of the book publishing industry and shall entail the least government intervention.

Rule II

Definition of Terms

Section 1. Definitions. — For purposes of Section 12 of RA No. 8047, the terms below shall be construed to mean, except when the context clearly indicates otherwise, as follows:

a) Book. As defined by the United Nations Educational Scientific and Cultural Organization (UNESCO), it is a printed non-periodical publication of at least forty-eight (48) pages, exclusive of cover pages, published in the country and made available to the public.

However, in order to satisfy the intent of the Book Act, and for purposes of duty free and tax free importation of books in the light of modern technological developments, this definition shall include: (1) children's books which may be less than forty eight (48) pages; (2) children's educational comics; (3) boomics, which is a combination of a book and a comics which are educational; (4) scientific, cultural, medical, architectural and professional journals; and (5) Book Catalog or Index which indicates the available books worldwide with the least advertisement.

The following Tariff Headings shall be used to indicate the description of the imported article:

Heading Number

Description

49.01

-“Printed book, brochures, leaflets, and similar printed matter whether or not in single sheets”

4901.10 00

- In single sheets, whether or not folded

4901.91 00

- Dictionaries and encyclopedias, and serial installments thereof

49.02

- Scientific, cultural, medical or professional journals

49.03

- Children’s picture, drawing or coloring books

49.05

- Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed, and in book form

49.06

- Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; handwritten texts; photographic reproduction on sensitised paper and carbon copies of the foregoing

b) Textbook. A book which is an exposition of generally accepted principles on one (1) subject, intended primarily as a basis of instruction in a classroom or pupil-book-teacher situation.

c) Book Title. Refers to a particular book of which a number of copies are printed.

d) Commercial Book Importer. Refers to a person or enterprise which is engaged in the importation and sale of books made available to the public of a profit.

Rule III

Tax Incentives

Section 1. Goods Covered. — All imported books shall be duty free as defined in Section 1 of Rule II except those specifically excluded by other existing laws like pornographic books, which have been processed for released from the Bureau of Customs (BOC) in accordance with the rules and regulations promulgated by the NBDB and the BOC shall be covered by the exemptions from taxes and duties as stated in Section 1, Rule I hereof.

Section 2. Importers. — All importers whether for commercial or non-commercial purposes, and including those who receive books through donation are entitled to the incentives herein provided. The commercial book importers shall however register with the NBDB.

Rule IV

Procedures on Importation

Section 1. The importer shall not be required to secure any tax exemption certificate from the Department of Finance and the Book Board and shall instead deal directly with the Bureau of Customs.

Section 2. The following procedures shall cover the commercial importation of books at the Bureau of Customs:

- When the Letter of Credit has been opened and the shipment has arrived, an entry declaration must be prepared;
- The import processing fee of Two Hundred Fifty Pesos (P250.00) must be paid to the Entry Encoding Center;
- Lodgement of entry with its supporting documents like bill of lading, invoice, and packing list at the Community Trading Center for encoding after payment of Thirty Pesos (P30.00);
- The entry is then forwarded to Entry Processing Unit of Formal Entry Division or Collection Division; and
- Release of shipment from Customs after payments of arrastre and wharfage charges to the Asian Terminal, Inc. and the Philippine Ports Authority, respectively.

Section 3. Generation and Utilization of Data. — The Bureau of Customs shall allow the Department of Finance and the National Book Development Board to access or download data on importation from its computers or furnish NBDB computer reports while the latter is updating its computer capabilities.

The NBDB shall integrate the updated data on book importations in its data bank on the Book Publishing Industry and make them available for decision-making purposes to any registered entity.

Rule V

Sanctions

Section 1. The National Book Development Board shall after due notice conduct an administrative inquiry into any reported violation of these rules whenever a prima facie case exists.

Section 2. The Board shall recommend, when the evidence of guilt is strong, to the proper prosecuting agencies any violations of conditions of the duty-free importation.

Rule VI

Repeal/Effectivity Clause

Section 1. Amendment, Modification and/or Repeal. — The Board with the concurrence of the Bureau of Customs has the power and authority to amend, modify and/or repeal any of the provisions of the Rules and Regulations on Tax and Duty-Free Importation.

Section 2. Effectivity. — The foregoing Rules and Regulations shall take effect fifteen (15) days after publication in a newspaper of general circulation.

[*] This is Annex B of the IRR of RA 8047.

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