

CONSOLIDATED RULES AND REGULATIONS IMPLEMENTING E.O. 444.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/17fb5f072e82/>

I.

Objectives

1. To further prevent the abuse of the duty free importation and shopping privilege at the duty free shops.
2. To support the stabilization of the Philippine currency and to attract the inflow of foreign currencies.

II.

Administrative

1. Only foreign currencies shall be used for purchases of imported duty free goods at duty free shops.
2. Sale of any duty free goods at all duty free shops in commercial quantity shall be prohibited.
3. Stamping of "NOT FOR RESALE, IMPORTED DUTY FREE" and/or color coded spray shall be made on the outer packaging and on the labels of the imported duty-free goods to indicate that the same were sold and purchased from duty free shops.

III.

Operational Provisions

1. Foreign currencies shall be used for purchases of balikbayan and travellers, however, for purposes of price and sales monitoring, the duty free shop operators shall denominate the price of duty free goods as well as their reports of sales in US dollars.
2. Limitations on Duty Free Purchases

In addition to the limitations set forth under existing laws, the following qualitative restrictions/limitations are hereby adopted; purchases over and above the same shall be considered as commercial in nature.

- a. Fresh produce 10 kilos of each kind
- b. Canned/bottled consumable goods... 1 box of each kind
- c. Wearing Apparel and other wearable items..... 12 pieces of each kind
- d. Non-wearable products such as towels, Bed linens, table covers, etc..... 12 pieces of each kind
- e. Other consumer items not falling under The category light and heavy durables With values less than \$200.00..... 12 pieces of each kind

3. To effectively comply with the requirement to place special permanent labels on duty free items to indicate that the same are imported duty free and not for resale, spraying and/or printing of color coded paints on the outer packaging and on the labels of the duty free goods. Hence, it is enjoined that the zone authorities and the government-run duty free shops adopt different color codes to identify the areas from where the goods have been purchased.

IV.

Repealing Clause

All Orders, rules and regulations or any provision(s) thereof inconsistent with this Order are hereby deemed repealed and/or modified accordingly.

V.

Effectivity Clause

This Order shall take effect 15 days from approval hereof.

Adopted: 06 Oct. 1998

(SGD.) PEDRO C. MENDOZA, JR.

Commissioner

APPROVED:

(SGD.) SOLOMON S. CUA

Acting Secretary of Finance

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.