GUIDELINES TO GOVERN THE CLEARANCE PROCEDURES FOR BOOK IMPORTATIONS

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Pursuant to Section 38 (1), Chapter 7, Book IV of Executive Order No. 292 or the Administrative Code of 1987, in relation to the Tariff and Customs Code of the Philippines (TCCP), as amended, the National Internal Revenue Code of 1997, other existing laws and international agreements, the following guidelines are hereby being issued to govern the clearance procedures for book importations.

1. Rationale

These guidelines are being issued to emphasize the duty-free and VAT-exempt status of imported books, subject only to the exceptions provided under the Florence Agreement, and to clarify the procedure for their clearance and release from the Bureau of Customs.

2. Definition of Terms

- Florence Agreement – refers to the Agreement on the Importation of Educational, Scientific and Cultural Materials signed by the President of the Philippines on August 2, 1952, whereby the contracting States undertake not to apply customs duties or other charges on, or in connection with, the importation of books and materials listed in Annexes A to E thereof.

- Commercial quantity – means quantity for a given kind or class of articles which are in excess of what is compatible and commensurate with a person’s normal requirements for personal use, as defined under Customs memorandum Order No. 67-77.

- Personal effects/personal use – As explained by Customs Administrative Order No. 7-72 or the implementing rules and regulations of Section 105 of the TCCP, as amended, this term refers to those embracing all articles of personality not considered as merchandise, including books.

For purposes of this Order, books considered as personal effects or for personal use shall mean those, the quantities of which do not exceed twelve (12) copies of any one work when imported by an institution; or six (6) copies of any one work when imported by an individual.

3. Guidelines

All imported books, whether for commercial or personal use with the exception of those published by or for a private commercial enterprise essentially for advertising purposes as stated in Annex A of the Florence Agreement, are exempt from customs duties. Importation of books is likewise exempt from value-added tax (VAT) pursuant to Section 109 (R) of the National Internal Revenue Code.

3.1 For Books Imported in Commercial Quantities

Prior to the release by the Bureau of Customs (BOC) of books imported in commercial quantities, the importers must first present an endorsement from the Revenue Office of the Department of Finance for the duty- and VAT-free importation of books/ materials covered by the Florence Agreement which shall be issued after

submission of the following documents —

- Bill of Lading/Airwaybill/Postal Registry Notice with BOC Tentative Assessment Sheet;

- Commercial Invoice;

- Packing List with title of books;

- Authority of Representative (in lieu of consignee);

- Affidavit to the effect that the shipment consists of books;

- In case of donated books – deed of donation duly authenticated by the Philippine Consulate abroad, and Deed of Acceptance;

- Certification from the UNESCO Office in the Philippines attesting that the importation/s is/are covered by the Florence Agreement; and

- Certificate of Registration with the National Book Development Board as book importer or publisher.

3.2 For Books Imported as Personal Effects or for Personal Use

The endorsement prescribed under Section 3.1 hereof shall not be required for books imported as personal effects or for personal use as defined under Section 2(b) of this Order, whether transported as accompanied baggage, through couriers or the post offices. Said importations however, should be cleared and released through the required declaration of goods as provided under existing rules and regulations.

4. Repealing Clause

All other DOF Department Orders, Circulars, Bureau of Customs issuances or provisions thereof, which are inconsistent with this Order, are hereby revoked, repealed or modified accordingly.

5. Effectivity

This Department Order shall take effect immediately upon publication in a newspaper of general circulation.

Adopted: 09 December 2011

(SGD) CESAR V. PURISIMA
Secretary

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