

GUIDELINES FOR THE DUTY AND TAX-FREE ENTRY OF IMPORTED BOOKS

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/6d8638a1cbd5/>

For uniformity in the treatment of book importations into the Philippines, the following guidelines are hereby issued for the duty and/or tax-free importations thereof under Section 105 (s) of the Tariff and Customs Code of the Philippines (TCCP) as amended, pursuant to existing laws and international agreements.

1. Coverage

This Order shall apply to the duty-free importations of books under Section 105 (s) of the TCCP, as amended, pursuant to the following:

1.1 Educational, scientific and cultural materials under the Florence Agreement;

1.2 Books or raw materials to be used for book publishing under RA 8047 or the "Book Publishing Development Act"; and

1.3 Importations of Books by non-stock, non-profit educational institutions under Section 4 (3), Article XIV of the 1987 Constitution.

2. Operational Provisions

2.1

An importer/applicant must apply with the Revenue Office, Department of Finance (DOF) for the duty-free importation of books/materials stating the legal basis for his request for exemption and appending the pertinent certification/s issued by the concerned agency or office.

2.2

For importations under the Florence Agreement, applicant must first secure a Certification from the UNESCO Office in the Philippines attesting that his importation/s of educational, scientific and cultural material/s is/are among those included in Annexes A to E of the Florence Agreement.

2.3

The Certification to be issued by UNESCO must be addressed to the DOF and must be attached as one of the supporting documents to the application for duty tax exemption submitted by the importer/applicant with the Revenue Office of the DOF.

2.4 For importations of books or raw materials to be used in book publishing, the importer/applicant must attach to his application for duty tax exemption his registration with the National Book Development Board (NBDB) as a book publisher.

2.5 As governed by Section 4 (3), Article XIV of the 1987 Constitution and as implemented by Department Order No. 137-87, applications for the duty-free importation of books by non-stock, non-profit educational institutions must be accompanied by a Certification coming from the Department of Education (DepEd) or the Commission on Higher Education (CHED) attesting that the importations are economic, technical, vocational, scientific, philosophical and historical books.

2.6 Pursuant to Section 109 (r) of the National Internal Revenue Code of 1997, importations of books and any newspaper, magazine, review or bulletin which appear at regular intervals with fixed prices for subscription and sale are exempt from the Value-Added Tax (VAT). Importers however are still required to secure an exemption from the DOF for purposes of VAT-exemption.

2.7

Importations of books/materials otherwise not falling under any of the above-cited : instances and without the DOF indorsement shall be levied the corresponding rate of duty provided under Executive Order No. 855 series of 2010, a copy of which is attached for ready reference.

All District/Port Collectors, Deputy Collectors for Assessment and concerned Division/Section heads are enjoined to give this Order the widest dissemination for the information and guidance of all concerned.

Adopted: 17 June 2011

(SGD.)ANGELITO A. ALVAREZ
Commissioner

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.