MONITORING OF CONSUMER DURABLE IMPORTATIONS FOR SALE AT THE DUTY FREE SHOPS/STORE/OUTLET/COUNTER

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I
Objectives
1. To increase revenue collection for economic development.

2. To monitor durable importations for sale at the Duty Free Shops/Stores/Outlets/Counters.

3. To define the responsibility of both Customs and Duty Free Philippines (DFP).

II
Administrative Provisions
1. Customs officials and employees shall exercise extra diligence and vigilance in the monitoring of purchases of all incoming passengers and efforts should be made in order that the corresponding duties and taxes shall be imposed and collected on all items in excess of the allowable limit.

2. Incoming passengers have the privilege to purchase duty free items, consumable or non-consumable, provided its total value does not exceed US$250.00 provided, further, that purchases, of durable items whose value is more than US$1,000 shall be subject to full duty and tax and shall not be included in their privilege to purchase items under the $1,000 & $2,000 limit.

3. As a control measure and to monitor sales to incoming passenger, the DFP representative shall invariably indicate at the shopping card the date of purchase, value of purchase for both consumables and non-consumables the quantity and kind of non-consumables purchased.

4. Purchases shall be made within forty-eight (48) hours from date of arrival, thereafter, duties and taxes must be imposed and collected.

III
Operational Procedures
In line with the intention of the Department of Finance of equalizing the treatment of all incoming passengers from abroad the hereunder procedure is hereby prescribed.

A. Duty Free Philippines

A.1. DFP Customers' Relations Representative shall issue a Shopping Card to legitimate passport holder.

- Balikbayan
- Overseas Contract Worker
- Arriving passenger/Regular Traveller
- Arriving Minor

A.2. DFP Sales Representatives shall indicate in the Shopping Card the Section/Store Counter, Invoice No., quantity and kind of item purchased.

B. Bureau of Customs

B.1. Customs officer:

- shall match the passport, plane ticket, shopping card and sales invoices as against the actual items purchased; and

- sees to it that purchase of a single item whose value is more than US$1,000 shall be subject to full duty and tax.

B.2. Customs Collecting Officer shall prepare and issue the corresponding Customs Official Receipt.

B.4. Customs Officer assigned at the exit shall verify purchases made which are properly recorded on the shopping card.

IV
Repealing Clause
The provisions of previous orders inconsistent with this Order are hereby repealed, superceded and/or modified accordingly.

V
Effectivity
This Order shall take effect immediately.

Adopted: 9 June 1993

(Sgd.) GUILLERMO L. PARAYNO, JR.
Commissioner

CONSUMER DURABLES
WHOSE VALUE IS MORE THAN US$1,000.00

- Television Sets

- Video Cassette Recorder

- Portable Audio

- Portable Component Audio

- Microwave Oven

- Kitchen Accessories

- Bathroom Equipment

- Sporting Goods & Equipment

- Refrigerators

- Photo Cameras

- Video Cameras

- Jewelry

- Leather Goods

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