

ADDITIONAL INFORMATION:

WHO CAN SEND BALIKBAYAN BOXES TO THE PHILIPPINES? Anyone can send balikbayan boxes to the Philippines, even corporations, partnerships and sole proprietors. But only a Qualified Filipino While Abroad (QFWA) can avail of the tax and duty-free privilege of balikbayan boxes under Section 800 (g) of the Customs Modernization and Tariff Act (CMTA).

WHO ARE QUALIFIED FILIPINO CITIZENS WHILE ABROAD (QFWA) ? They are Resident Filipinos¹, Non-Resident Filipinos² and Overseas Filipino Workers (OFWs)³

WHAT IS THE PRIVILEGE UNDER SECTION 800 (G) OF THE CMTA OR THE BALIKBAYAN BOX PRIVILEGE? This is the privilege given to a Qualified Filipino Citizen While Abroad to send Balikbayan Boxes to a Family Member or Relative, tax and duty free, subject to conditions.

HOW MANY TIMES CAN I SEND BALIKBAYAN BOXES? There is no limit unless you will avail of the Balikbayan Box Privilege.

HOW MANY TIMES CAN I AVAIL OF THE BALIKBAYAN BOX PRIVILEGE? A Qualified Filipino Citizen While Abroad can avail of the balikbayan box privilege up to 3 times or up to 3 shipments in a calendar year. The total value of all the shipments should not be more than Php150,000.00 in a calendar year.

HOW MANY BALIKBAYAN BOXES CAN I SEND IN 1 SHIPMENT IF I WILL AVAIL OF THE BALIKBAYAN BOX PRIVILEGE? There is no limit to the number of Balikbayan Boxes that you can send per shipment but the size of the boxes must be not bigger than .20 cbm (about the size of an XL box) and the total value should not be more than Php150,000.00 in a calendar year.

WHAT CAN I PUT IN MY BALIKBAYAN BOX IF I WANT TO AVAIL OF THE BALIKBAYAN BOX PRIVILEGE? You can only send household effects and personal effects⁴. You cannot send items which are in commercial quantities⁵, or send items which are for sale, barter or hire, or those which are prohibited or restricted⁶. Importations of up to 1.5 liters (1500 ml) of wines and liquor, 2 reams of cigarettes and 50 sticks of cigars shall be subject to payment of excise tax only. Any excess is subject to duty, VAT and excise tax.

WHAT HAPPENS IF UPON AVAILMENT OF THE BALIKBAYAN BOX PRIVILEGE, I EXCEED THE ALLOWED QUANTITIES AND VALUES? Anything in excess of the allowable quantity, amount or frequency shall be subject to payment of duties and taxes.

WHAT IF THE VALUE OF MY SHIPMENT IS LESS THAN PHP10,000.00? You can avail of the De Minimis privilege and you **do not** need to be a Qualified Filipino While Abroad but you must have only 1 consignee or recipient. Even if you are a Qualified Filipino While Abroad, a De Minimis Value shipment shall not be counted as an availment under the Balikbayan Box privilege.

IMPORTANT THINGS YOU SHOULD KNOW:

- Balikbayan Box** – refers to a corrugated box or other container or receptacle up to a maximum volume of two hundred thousand (200,000) gross cubic centimeters without regard as to the shape of the container or receptacle.
For purposes of duty and tax exemption, the Balikbayan Box should contain only personal and household effects that shall neither be in commercial quantities nor intended for barter, sale or for hire sent by Qualified Filipinos While Abroad often shipped by freight forwarders specializing in Balikbayan Boxes by sea or air.
- Qualified Filipinos While Abroad** – refers to a collective term used to refer to Resident Filipinos, OFWs and Non-Resident Filipinos entitled to send or bring-in balikbayan boxes entitled to duty and tax exemption pursuant to Section 800 (g) of the CMTA.
- Resident Filipinos** – refers to Resident Filipino citizens who temporarily stay abroad which may include holders of student visa, holders of investors' visa, holders of tourist visa and similar visas which allow them to establish temporary stay abroad.
- Non-Resident Filipinos** – refers to those Filipinos who have established permanent residency abroad but have retained Filipino citizenship, whether or not they have availed of the benefits under Republic Act No. 9225 or the Citizenship Retention and Re-acquisition Act of 2003.
- Overseas Filipino Worker (OFW)** – refers to a holder of a valid passport issued by the Department of Foreign Affairs (DFA) and certified by Department of Labor and Employment (DOLE) or Philippine Overseas Employment Administration (POEA) for overseas employment purposes. This covers all Filipinos working in a foreign country under employment contracts, regardless of their professions, skills or employment status in a foreign country. For purposes of this CAO, the term OFW includes Filipinos working abroad under job contracts who do not require a certification from the DOLE or the POEA.
- Family and Relatives** – refers to relatives up to the fourth (4th) civil degree of consanguinity or affinity (first cousin).
- Calendar Year** – refers to the period from January 1 to December 31 of the same year.
- Household Effects** – refers to furniture, dishes, linens, libraries, and similar household furnishing for personal or family use.
- Personal Effects** – refers to commodities whether new or used, for personal use or consumption and not for commercial purposes, such as wearing apparel, personal adornments, electronic gadgets, toiletries, or similar items.
- Commercial Quantity** – refers to the quantity for a given kind or class of articles which are in excess of what is compatible with and commensurate to the person's normal requirements for personal use. For a single sender with multiple ultimate consignees, commercial quantity of a given class shall be determined based on the total quantity thereof sent by the sender to all the consignees.
- Prohibited Importation** — the importation of the following goods are prohibited:
 - Written or printed goods in any form containing any matter advocating or inciting treason, rebellion, insurrection, sedition against the government of the Philippines, or forcible resistance to any law of the Philippines, or written or printed goods containing any threat to take the life of, or inflict bodily harm upon any person in the Philippines;
 - Goods, instruments, drugs and substances designed, intended or adapted for producing unlawful abortion, or any printed matter which advertises, describes or gives direct or indirect information where, how or by whom unlawful abortion is committed;
 - Written or printed goods, negatives or cinematographic films, photographs, engravings, lithographs, objects, paintings, drawings or other representation of an obscene or immoral character;
 - Any goods manufactured in whole or in part of gold, silver or other precious metals or alloys and the stamp, brand or mark does not indicate the actual fineness of quality of the metals or alloy;
 - Any adulterated or misbranded food or goods for human consumption or any adulterated or misbranded drug in violation of relevant laws and regulations;
 - Infringing goods as defined under the Intellectual Property Code and related laws; and
 - All other goods or parts thereof which importation are explicitly prohibited by law or rules and regulations issued by the competent authority.
- Restricted Importation** - except when authorized by law or regulation, the importation of the following restricted goods are prohibited:
 - Dynamite, gunpowder, ammunitions and other explosives, firearms and weapons of war, or parts thereof;
 - Roulette wheels, gambling outfits, loaded dice, marked cards, machines, apparatus or mechanical devices used in gambling or the distribution of money, cigars, cigarettes or other goods when such distribution is dependent on chance, including jackpot and pinball machines or similar contrivances, or parts thereof;
 - Lottery and sweepstakes tickets, except advertisements thereof and lists of drawings therein;
 - Marijuana, opium, poppies, coca leaves, heroin or other narcotics or synthetic drugs which are or may hereafter be declared habit forming by the President of the Philippines, or any compound, manufactured salt, derivative, or preparation thereof, except when imported by the government of the Philippines or any person duly authorized by the Dangerous Drugs Board, for medicinal purposes;
 - Opium pipes or parts thereof, of whatever material;
 - Any other goods whose importation are restricted;
 - Weapons of mass destruction and goods included in the National Strategic Goods List (NSGL) as provided under Republic Act No. 10697 or the Strategic Trade Management Act (STMA); and
 - Toxic and Hazardous goods under Republic Act No. 6969 or the "Toxic Substances and Hazardous and Nuclear Wastes Control Act of 1990."The restriction to import the above stated goods shall include the restriction on their transit.
- De Minimis Value** – FCA or FOB Value of Php10,000.00 or less for which no duty or tax is collected.
- Availment** – refers to the determination by the Bureau or by the qualified senders that the Balikbayan Boxes brought in or sent are counted as first, second or third within a calendar year and thus entitled to duty and tax exemption pursuant to Section 800 (g), Chapter 1, Title VIII, CMTA. Any amount in excess of the allowable non-dutiable and non-taxable value shall be subject to the applicable duties and taxes. Shipment that is above the de minimis threshold shall be automatically considered as one availment. De minimis importation shall not be included in the counting of availment; provided that the Qualified Filipinos While Abroad can only send to one ultimate consignee in one consolidated shipment.
- Regulated Importation** – goods which are subject to regulation and may be imported or released only after securing the necessary clearances, permits, licenses, and any other requirements.
- Unit of Measure** – e.g. pieces, dozens, pairs, boxes, bundles, bars, cans, packs, bottles, tubes, units, rolls etc.
- Ultimate Recipient or Consignee** – refers to the Family Member or Relative of the Sender of the Balikbayan Box who will be the ultimate beneficiary of the same.