

신흥교역국의 통관환경 연구  
필리핀

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※ 본 보고서는 필리핀 관세제도의 대부분을 담기 위해서 노력하였으나 지면의 부족 및 시간상의 제약으로 인해 부족한 부분이 있다. 또한 가급적 최신의 내용을 수록하기 위하여 노력하였지만, 사회·경제 상황에 따라 세제에 변화가 빈번하여, 가장 최신의 내용을 본 보고서에 반영하는 데에는 한계가 있었다.

따라서 본 보고서는 필리핀의 관세에 대한 최소한의 길라잡이임을 밝히며, 보다 정확하고 구체적인 사항은 필리핀 관세국 및 재무부의 출판물 및 홈페이지와 관련 법령을 참조할 것을 권장한다. 특히 민감한 사안에 대하여는 반드시 관련 법령을 통해 확인할 필요가 있으며, 불명확한 부분에 대해서는 관련 관세전문가의 도움을 받을 것을 강조하고자 한다. 본 보고서는 한국조세재정연구원 홈페이지([www.kipf.re.kr](http://www.kipf.re.kr)) 및 관세청 해외통관 지원센터홈페이지([www.customs.go.kr/foreign](http://www.customs.go.kr/foreign))에서 다운로드할 수 있다.

본 보고서의 내용은 저자들의 개인적인 의견이며, 한국조세재정연구원의 공식적인 견해와 무관함을 밝혀둔다.

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# I. 개 관

## 1. 일반 개황<sup>1)</sup>

- 필리핀의 정식 명칭은 필리핀공화국(Republic of the Philippines)이며 남중국 해상에 위치한 도서국으로서 공화제를 정치체제로 선택하고 있음
  - 마닐라가 수도이며, 현재 필리핀의 지방 행정구역은 주, 시, 군, 바랑가이(barangay)로 구성. 각 행정지역에는 행정자치 장(長)과 부장(副長), 의원이 있으며 바랑가이에는 바랑가이 장(長)과 위원회 위원이 있음
  - 1989년 ‘공화국법 제 6766호’에 의거, 지방자치를 위하여 무슬림 지역인 민다나오와 코르디예라를 자치지역으로 선정함
  - 1991년 지방자치법(Local Government Code)이 제정되어 중앙정부로부터 조세권을 비롯한 일부 권한을 양도받았음
  
- 1565년부터 에스파니아에 정복당하여 지배를 받다가 1898년 독립을 선언하였으나 에스파니아-미국 전쟁의 결과로 미국의 지배를 받음. 1943년 일본이 점령하였으나 1945년 미국의 탈환 후 독립
  - 현재 말레이시아 사바주(州)를 둘러싼 영유권 갈등, 스프라틀리 군도(Spratly Islands)를 둘러싼 베트남·말레이시아·중국·타이완과 영토 분쟁을 겪으며 중국과의 관계가 급격히 악화되고 있음
  
- 2015년 6월 기준으로 필리핀의 전체 인구는 약 1억 769만명이고, 타갈로그인(28%), 세부아노인(13%), 인도네시아족(9%)의 비율을 보임<sup>2)</sup>

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1) 『신홍교역국의 통관환경 연구-필리핀 편』(2011) 보고서의 일반개황을 직접 인용하되, 일부 내용을 수정 및 보완하였음

- 말레이계가 주된 인종이고 중국, 미국, 스페인계 혼혈이 다수 존재함
- 수도는 마닐라(Manila)로 인구는 약 1,145만 명이고 필리핀 총면적은 약 300,179km<sup>2</sup>으로 한반도의 1.3배임
- 고온 다습한 아열대성 기후(연평균 27°C)로 크게 건기(12~4월)와 우기(5~11월)로 나뉘고 태풍·지진·화산 분화 등 자연재해가 빈발함
- 필리핀은 영어와 타갈로그어 모두 공용어로 사용하고 있고 그 밖의 지방토착어도 사용하며 종교는 가톨릭이 주를 이루
  - 종교의 비율은 가톨릭이 83%로 대부분의 국민이 가톨릭 신자이며 이슬람교가 5%를 차지하고 있음
- 필리핀의 화폐 단위는 페소(Peso)이며 2014년 기준으로 미국 1달러는 약 43.9페소임<sup>3)</sup>

## 2. 경제 개황<sup>4)</sup>

### 가. 필리핀의 주요 경제지표

- 필리핀은 농업 및 산림자원 수출에 산업을 집중시켜 왔으며 따라서 제조업 기반이 매우 취약하여 자본재나 소비재의 경우는 대부분 해외 수입에 의존하고 있음
  - 높은 공공물가(예: 높은 전기료) 등이 제조업 발전을 저해하는 요소로 간주되고 있음

2) KOTRA 마닐라 무역관(<http://www.kotra.or.kr/KBC/manila/KTMUI010M.html>)에서 현지시장정보-국가정보 자료를 이용하여 작성함. 자료 검색일자 2015. 4.22

3) 한국수출입은행 해외경제연구소, 2014.7, 「필리핀 국가 신용도 리포트」  
<http://keri.koreaexim.go.kr/site/program/board/basicboard/list?boardtypeid=212&menuid=007001001&boardtext2=TC0120> 자료 검색일자 2015. 3.5

4) 『신흥교역국의 통관환경 연구-필리핀 편』(2011) 보고서의 일반개황을 직접 인용하되, 일부 내용을 수정 및 보완하였음

- 풍부한 자연자원(매장량 세계 8위), 영어 사용, 저렴한 인건비 등을 강점으로 가지고 있으나, 제조업이 취약하여 공산품을 대부분 수입에 의존하고 있으며 3차 산업인 서비스업이 GDP의 50% 이상을 차지하고 있음
- 2011년 유럽 발 재정위기로 인한 여파로 경제성장률은 3.7%에 머물렀으나 2012년부터 2014년까지 꾸준히 6~7%대의 경제성장률을 유지하고 있음
  - 2014년의 경우 2013년 11월 하이엔 태풍 피해로 농업과 제조업 부분이 피해를 입어 2013년보다 조금 하락한 6.2%의 경제성장률을 보임
- 주 필리핀 대사관에 따르면 필리핀은 중국, 인도, 멕시코 등과 더불어 세계 4대 해외 인력 송출국으로서 해외근로자들의 송금액이 전체 국가 GDP의 약 8.5% 이상을 차지하며 내수경제, 외환보유고 유지 등에 기여하고 있음
- 소비자물가 상승률은 2012년 국제 식료품 가격의 하락세와 필리핀 폐소화 가치 상승으로 3.2%를 기록하였으며 2013년의 경우 식료품 및 국제 유가의 안정으로 2.9%를 기록하였음<sup>5)</sup>
  - 2014년의 경우 태풍으로 인한 식료품 가격 및 수입 물가 상승으로 4.5%의 높은 물가 상승률을 보임
- 수출입은 태풍으로 인하여 피해를 입었던 2013년을 제외하고 꾸준히 상승하고 있으나 무역수지는 개선되지 않고 있음
  - 원유, 식료품, 공산품의 대부분을 수입에 의존하고 있어서 만성적인 무역수지 적자를 보임<sup>6)</sup>

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5) 한국수출입은행 해외경제연구소, 2014.7, 「필리핀 국가 신용도 리포트」  
<http://keri.koreaexim.go.kr/site/program/board/basicboard/list?boardtypeid=212&menuid=007001001&boardtext2=TC0120> 자료 검색일자 2015. 3.5

6) 한국수출입은행 해외경제연구소, 2014.7, 「필리핀 국가 신용도 리포트」  
<http://keri.koreaexim.go.kr/site/program/board/basicboard/list?boardtypeid=212&menuid=007001001&boardtext2=TC0120> 자료 검색일자 2015. 3.5

□ 외환보유액은 2011년 이후 꾸준히 800억달러대를 유지하고 있으며 2014년의 경우 884억달러로 가장 높았음

□ 환율은 2013년 1달러당 43.4페소에서 2014년 1달러당 43.9페소로 약세를 보임

〈표 I-1〉 필리핀의 주요 경제지표

구분	2011	2012	2013	2014 <sup>1)</sup>
명목 GDP(억달러)	2,241	2,502	2,721	2,897
경제성장률(%)	3.7	6.8	7.2	6.2
1인당 GDP(달러)	2,379	2,612	2,791	2,913
물가상승률(%)	4.7	3.2	2.9	4.5
외환보유액(억달러)	753	838	832	884
실업률(%)	7.0	7.0	7.1	6.9
환율(Peso/달러)	43.3	42.2	42.4	43.9
수출(백만달러)	38,277	46,384	44,737	52,309
수입(백만달러)	58,705	65,311	63,261	72,327
무역수지(백만달러)	-20,479	-18,927	-18,526	-20,018

주: 1) 추정치

출처: 한국수출입은행 해외경제연구소 국가별 통합정보 및 UNCTAD의 자료를 이용하여 저자 작성  
자세한 출처는 참고문헌 서지사항을 참조할 것  
(참고문헌)

1. 한국수출입은행 해외경제연구소 국가별 통합정보  
(<http://keri.koreaexim.go.kr/site/program/board/basicboard/list>)-아시아-필리핀 국가개황 자료  
검색일자 2015. 3.5,
2. UNCTAD(<http://unctad.org/en/Pages/Statistics.aspx>) 자료 검색일자 2015. 2.5

## 나. 필리핀의 수출입 동향

□ 2012년도에는 원자재 가격 안정 및 전자제품, 가구, 목제품, 가공 식품 등의 수출이 증가하며 무역수지 적자가 약 189억달러로 감소하였으나 2014년 다시 약 200억달러로 적자가 증가함

- 2013년의 경우 전자제품 수출 증가로 상품수지 적자가 185억달러로 감소하였음
- 원유, 곡물, 공산품의 대부분을 수입에 의존하고 있으며, 매년 발생하는 무역 적자

를 해외에 진출한 근로자(OFWs, Overseas Filipino Workers)의 송금액으로 충당하고 있음

- 감소하는 무역수지와 달리 총무역량은 2011년 이후 지속적으로 증가하고 있음

〈표 I -2〉 필리핀의 수출입 동향

(단위: 백만달러)

구분	2011	2012	2013	2014 <sup>1)</sup>
수출	38,277	46,384	44,737	52,309
수입	58,705	65,311	63,261	72,327
무역수지	-20,479	-18,927	-18,526	-20,018

주: 1) 추정치

출처: 한국수출입은행 해외경제연구소 국가별 통합정보

(<http://keri.koreaexim.go.kr/site/program/board/basicboard/list>)-아시아-필리핀 국가개황 자료를 이용하여 작성함. 자료 검색 일자 2015. 2. 10

- 미국, 일본을 비롯한 10대 교역대상국과의 교역 비중이 전체의 75%를 차지하며 최대 수출국은 일본, 최대 수입국은 중국임
- 한국수출입은행에 따르면 2014년 기준 10위 수출대상 국가 중 일본이 약 20%의 비율을 차지하고 있으며 수출금액 기준으로 일본, 미국, 중국, 홍콩, 싱가포르의 순이며 한국은 약 25억달러로 7위를 차지함
- 10위 수출대상 국 중 한국만 유일하게 수출이 감소하였음
- 2014년 기준 10위 수입대상 국가 중 중국이 1위를 차지하고 있으며 수입금액 기준으로 중국, 미국, 일본, 싱가포르, 대만의 순이며 한국은 약 52억달러로 6위를 차지하고 있음
- 10위 수입대상 국 중 미국과 대만을 제외한 모든 나라들로 부터의 수입이 증가하였음

〈표 I-3〉 2014년 필리핀 국가별 수·출입 실적

(단위: 백만달러, %)

순위	수출 대상 국가	수출금액	증감률	수입 대상 국가	수입금액	증감률
1	일본	13,919.0	35.3	중국	10,284.0	31.0
2	미국	8,716.0	31.7	미국	5,992.0	-5.9
3	중국	8,034.0	32.6	일본	5,539.0	9.3
4	홍콩	5,594.0	43.0	한국	5,234.0	11.9
5	싱가포르	4,454.0	20.7	싱가포르	4,705.0	18.1
6	독일	2,660.0	35.5	대만	4,591.0	-1.2
7	한국	2,532.0	-13.4	태국	3,598.0	12.6
8	태국	2,352.0	29.6	사우디아라비아	3,286.0	28.1
9	대만	2,446.0	50.2	인도네시아	3,185.0	31.8
10	네덜란드	1,892.0	20.4	독일	2,774.0	21.9
총액		61,810.0	26.3		67,757.0	14.6

출처: 한국무역협회 무역통계 <http://stat.kita.net/main.screen> 자료 검색일자 2015. 4.3

- 필리핀의 총수출 품목 중 상위 10개 제품의 수출이 총수출의 82%를 차지하고 있으며 특히 전자제품의 경우 총수출의 43.1%를 차지하고 있음
  - 그 밖에 기타 제조품, 기계 및 운송장비, 목재 및 가구, 광물제품, 화학품 등이 필리핀의 주요 수출제품임
  - 전자/반도체의 경우 TI, 삼성전자, 산요, 아남, 인텔 등 다국적 전자회사가 다수 진출하고 있으며 이들 기업과 협력한 부품의 수입, 반제품 및 완제품 제조 수출 산업이 발달함
  
- 필리핀의 총수입 품목 중 상위 10개 제품의 수입이 총수입의 74.8%를 차지하고 있으며 전자/반도체용 중간재 수입 비중이 가장 높고 이외에 원유, 기계, 철강 등 자본재의 수입 비중이 상대적으로 높은 편임
  - 전자제품을 비롯하여 연료 및 운할유, 운송장비, 산업용 기계 및 장비, 기타 식품과 동물, 플라스틱 등이 주요 수입품임
  - 전자 및 반도체의 경우 다국적회사들이 필리핀에 진출하여 반제품 및 완제품의 수출이 주를 이루고 있음

〈표 I-4〉 2014년 필리핀 주요 수출입 품목 및 금액

(단위: 십억달러, %)

순위	수출 품목	수출 금액	비중	수입 품목	수입 금액	비중
1	전자제품	26,790	43.1	전자제품	15,297	23.4
2	기타 제조품	5,491	8.2	연료 및 운할유	13,189	20.2
3	기계 및 운송장비	3,977	6.4	운송장비	6,237	9.5
4	목재 및 가구	3,334	5.4	산업용 기계 및 장비	3,243	5.0
5	광물제품	2,645	4.3	기타 식품과 살아있는 동물	2,236	3.4
6	화학품	2,603	4.2	플라스틱	2,076	3.2
7	차량 항공기, 선박에 사용되는 점화코일	2,050	3.3	철강제품	1,809	2.8
8	의류제품	1,854	3.0	기타 제조된 물품	1,709	2.6
9	금속부품	1,377	2.2	곡류	1,701	2.6
10	코코넛 오일	1,203	1.9	전기통신 장비	1,387	2.1
11	기타	11,188.99	18.0	기타	165.10	25.2
	총액	620.162	100	총액	653.97	100

출처: 필리핀 통계청 및 주 필리핀대사관 필리핀 교역동향 자료를 이용하여 저자 작성

1) 자세한 출처는 참고문헌 서지사항을 참조할 것

〈참고문헌〉

1. 필리핀 통계청(<https://psa.gov.ph/business/foreign-trade>), 자료 검색일자 2015. 4.22

2. 주 필리핀대사관, 필리핀 경제개황

[http://embassy\\_philippines.mofa.go.kr/korean/as/embassy\\_philippines/policy/condition/index.jsp](http://embassy_philippines.mofa.go.kr/korean/as/embassy_philippines/policy/condition/index.jsp), 자료 검색일자: 2015. 9.2

#### 다. 필리핀의 외국인투자 동향<sup>7)</sup>

□ 필리핀의 외국인 투자유치실적은 필리핀의 4대 투자유치 기관의 실적을 합산하여 필리핀의 통상산업부(Department of Trade and Industry; 이하 DTI)나 투자청(Board of Investment; 이하 BOI) 에서 발표함

○ 필리핀은 ① 투자청(BOI), ② 경제자유구역청(Philippine Economic Zone Authority; 이하 PEZA), ③ 수빅자유구역관리청(Subic Bay Metropolitan Authority; SBMA), ④ 클락개발공사(Clark Development Corporation; CDC)의 4대 투자유치기관을 보유함

7) 『신흥교역국의 통관환경 연구-필리핀 편』(2011) 보고서의 일반개황을 직접 인용하되, 일부 내용을 수정 및 보완하였음

- 필리핀은 투자안의 심의기간 단축, 보건의증 획득 요건 완화와 같은 투자절차 간소화, 온라인 납세시스템 구축 등의 노력으로 외국인 투자 여건이 개선되고 있음
  - 그 밖에도 ASEAN 및 동아시아 국가와 지리적 인접, 외국 문화에 대한 개방성, 영어 구사 젊은 인력의 풍부함, 안정된 인건비 상승률 등이 투자 장점으로 꼽힘<sup>8)</sup>
- 2014년도의 필리핀 직접투자 금액은 약 62억달러로 전년 대비 약 66% 증가하였음
  - 2010년부터 2013년까지의 직접 투자액이 약 30억달러 혹은 그 이하였던 것을 감안할 때 2014년에는 높은 증가를 보임

〈표 I -5〉 필리핀의 해외 직접투자(FDI) 유입 동향

(단위: 백만달러)

연도	2010	2011	2012	2013	2014
총투자 유입액	1,070	2,007	3,125	3,860	6,201

출처: 필리핀 통계청 및 주 필리핀대사관 자료를 이용하여 저자 작성

- 1) 자세한 출처는 참고문헌 서지사항을 참조할 것  
(참고문헌)

1. 필리핀 통계청 <http://nscb.gov.ph/fiis/>, 자료 검색일자 2015.4.22
2. 주 필리핀대사관 경제개황, [http://embassy\\_philippines.mofa.go.kr/korean/as/embassy\\_philippines/policy/condition/index.jsp](http://embassy_philippines.mofa.go.kr/korean/as/embassy_philippines/policy/condition/index.jsp) 자료 검색일자 2015.4.22

- 2010년부터 200건대를 유지하던 우리나라의 필리핀 투자는 2014년 180건대로 소폭 감소하였으나 투자금액은 9,700만달러로 2013년 4억 5,500만달러 대비 큰 폭으로 감소함
  - 신고금액 및 투자 금액 기준으로 2012년에 가장 많은 투자가 이루어졌으며 건설업에 주로 투자가 이루어졌음

8) 한국수출입은행 해외경제연구소, 2014.7, 「필리핀 국가 신용도 리포트」  
<http://keri.koreaexim.go.kr/site/program/board/basicboard/list?boardtypeid=212&menuid=007001001&boardtext2=TC0120> 자료 검색일자 2015.5.2

〈표 I-6〉 최근 우리나라의 對필리핀 투자현황

(단위: 건, 개, 백만달러)

	신고건수	신규법인수	신고금액	송금횟수	투자금액
2010년	207	71	386	375	228
2011년	266	80	234	479	203
2012년	221	67	960	432	936
2013년	243	50	471	393	455
2014년	187	40	110	299	97

주: 법인은 현지 법인을 대상으로 함(자사, 지점제외)

출처: 한국수출입은행 해외투자통계(<http://211.171.208.92/odisas.html>)-필리핀 자료를 이용하여 작성함.  
자료 검색일자 2015. 4. 27

- 2014년 한국의 대필리핀 투자 신고건수 및 금액(공동투자, 증액투자 포함)은 총 187건, 1억 1,100만달러, 신규법인 수는 40개임
- 투자금액은 9,700만달러 송금횟수는 299회임
- 우리나라의 필리핀에 대한 투자는 주로 건설업에 집중되어 있으며 도매 및 소매업, 숙박 및 음식점업, 부동산업 및 임대업, 출판·영상·방송통신 및 정보서비스업 등이 주요 투자 업종임

〈표 I-7〉 우리나라의 對필리핀 업종별 투자 현황

(단위: 백만달러, 건)

2014 순위	투자 업종	2012년		2013년		2014년	
		투자금액	신고건수	투자금액	신고건수	투자금액	신고건수
1	건설업	14	45	17	73	38	20
2	도매 및 소매업	3	12	4	12	27	9
3	숙박 및 음식점업	8	16	5	10	10	7
4	부동산업 및 임대업	7	14	8	24	23	4
5	출판, 영상, 방송통신 및 정보서비스업	3	12	1	9	11	2
5	전문, 과학 및 기술 서비스업	2	8	1	13	11	2

주: 법인은 현지 법인을 대상으로 함(자사, 지점제외)

출처: 한국수출입은행 해외투자통계(<http://211.171.208.92/odisas.html>)에서 필리핀 자료를 이용하여 작성함. 자료 검색일자 2015. 4. 27

- 건설업, 도매 및 소매업, 숙박 및 음식점 업, 부동산업 및 임대업은 꾸준히 투자금액이 증가하고 있음

### 3. 우리나라와 필리핀의 교역 관계

- 우리나라의 대필리핀 교역 규모는 2010년부터 꾸준히 증가하여 2014년 약 133억달러를 기록하였음
- 우리나라의 대필리핀 수입은 2010년 및 2012년을 제외하고 증가세를 보였으며 수출은 2010년부터 2014년까지 지속적으로 증가하였음
  - 필리핀은 한국의 무역수지 흑자국으로서 무역수지 또한 2010년부터 2014년까지 지속적으로 증가하였음
- 2014년 현재 한국의 대필리핀 수출은 약 100억달러, 수입은 약 33억달러로 무역수지는 약 67억달러 흑자임

〈표 I -8〉 최근 對필리핀 교역량 및 무역수지

(단위: 백만달러, %)

구분	2010	2011	2012	2013	2014
수출 (전년 대비 증감률)	5,838 (27.8)	7,339 (25.7)	8,211 (11.9)	8,783 (7.0)	10,032 (14.2)
수입 (전년 대비 증감률)	3,488 (-10.1)	3,571 (12.9)	3,284 (-8.1)	3,706 (2.4)	3,331 (31.5)
무역수지	2,350	3,768	4,927	5,077	6,701

출처: 한국무역협회 무역통계 <http://stat.kita.net/stat/kts/ctr/CtrTotalImpExpDetailPopup.screen> 자료 검색일자 2015. 4.27

- 2014년 기준 한국의 대필리핀 주요 수입 품목은 반도체, 곡실류, 원유, 동제품, 수동부품 등에 집중되어 있으며 그 밖에 기호식품, 동광, 기구부품, 기타 중전기(heavy electric), 컴퓨터 등이 있음

- 기구부품, 기호식품, 곡실류, 기타 중전기기를 제외한 대부분 품목의 수입이 감소하였음
  - 특히 기구부품 및 기타 중전기기의 수입이 2014년에 급격히 증가하였으며 2013년에 높은 증가율을 보였던 동제품의 경우 2014년에는 수입이 감소함
  - 2013년 수입 품목 중 8위를 기록했던 식물성 물질은 수입이 감소하며 2014년 순위권에서 벗어남

〈표 I-9〉 최근 對필리핀 10대 수입 품목

(단위: 백만달러, %)

순위	2013년			2014년		
	품목명	금액	전년 대비 증가율	품목명	금액	전년 대비 증가율
	총계	3,706	12.9	총계	3331	-10.1
1	반도체	988	12.3	반도체	827	-16.3
2	원유	476	-14.8	곡실류	384	20.3
3	동제품	447	92.5	원유	368	-22.7
4	곡실류	319	3.6	동제품	273	-38.9
5	수동부품	196	22.6	수동부품	152	-22.3
6	동광	118	41.8	기호식품	106	16.9
7	기호식품	91	-13.9	동광	104	-11.3
8	식물성물질	88	29.5	기구부품	104	55.6
9	컴퓨터	83	4.6	기타 중전(heavy electric)기기	88	77.9
10	기구부품	67	10.0	컴퓨터	68	-17.5

주: MII 3단위 기준

출처: 한국무역협회 무역통계(<http://stat.kita.net/stat/kts/ctr/CtrlItemImpExpList.screen>)에서 필리핀-품목별 자료를 이용하여 작성함. 자료 검색일자 2015. 4.15

- 2014년 기준 한국의 대필리핀 주요 수출 품목은 반도체, 석유제품, 동제품, 자동차, 선박 해양구조물 및 부품 등이며 그 밖에 철강판, 수동부품, 편직물, 합성수지, 광학기기 등이 있었음
- 2014년에는 자동차, 철강판, 합성수지를 제외한 대부분 품목의 수출이 2013년보다 감소하였음

- 2013년 급격이 수출이 증가하였던 선박해양구조물 및 부품의 경우 2014년에는 증가율은 줄었으나 여전히 증가하였으며 반도체 및 석유제품의 수출이 큰 폭으로 증가하였음

〈표 I-10〉 최근 對필리핀 10대 수출 품목

(단위: 백만달러, %)

순위	2013년			2014년		
	품목명	금액	전년 대비 증가율	품목명	금액	전년 대비 증가율
	총계	8,783	7.0	총계	10,032	14.2
1	반도체	2,273	34.3	반도체	3,088	35.8
2	석유제품	1,877	-1.2	석유제품	2,724	45.1
3	자동차	367	-4.1	동제품	321	18.3
4	강반제품및기타철강제품	283	-19.5	자동차	305	-16.7
5	동제품	271	17.5	선박해양구조물 및 부품	250	9.8
6	철강판	239	15.9	철강판	222	-7.4
7	선박해양구조물및부품	227	165.1	수동부품	170	14.4
8	합성수지	157	12.3	편직물	146	8.1
9	수동부품	148	-14.1	합성수지	130	-16.9
10	편직물	135	7.1	광학기기	119	21.4

주: MII 3단위 기준

출처: 한국무역협회 무역통계(<http://stat.kita.net/stat/kts/ctr/CtrItemImpExpList.screen>)-필리핀-품목별 자료를 이용하여 작성함. 자료 검색일자 2015. 4.15

- 2014년 기준으로 필리핀은 우리나라의 제13위의 수출상대국, 제28위의 수입상대국임

- 수출은 인도네시아, 싱가포르, 홍콩 등 동남아 국가보다 낮은 순위이나 수입은 홍콩 보다 순위가 높으며 말레이시아나 인도네시아보다는 낮음

〈표 I-11〉 2014년 우리나라의 10대 수출입 국가 순위

(단위: 백만달러)

수 출			수 입		
순위	국가	수출금액	순위	국가	수입금액
1	중국	145,288	1	중국	90,082
2	미국	70,285	2	일본	53,768
3	일본	32,184	3	미국	45,283
4	홍콩	27,256	10	대만	15,690
5	싱가포르	23,750	5	러시아	15,669
6	베트남	22,352	6	인도네시아	12,266
7	대만	15,077	7	싱가포르	11,303
8	인도(인디아)	12,782	8	말레이시아	11,098
9	인도네시아	11,361	28	필리핀	3,331
13	필리핀	10,032	38	홍콩	1,750

출처: 한국무역협회 무역통계 <http://stat.kita.net/stat/kts/ctr/CtrTotalImpExpList.screen> 자료 검색일자 2015. 5.2

#### 4. 필리핀의 지역무역협정(Free Trade Agreement; FTA) 체결 현황<sup>9)</sup>

##### 가. 아세안자유무역협정(ASEAN Free Trade Area; AFTA)

- 2003년 ASEAN 회원국은 관세 인하 및 철폐를 바탕으로 무역거래 자유화를 통해 블록경제체제를 활성화하기 위한 목적으로 회원국 간의 자유무역지대를 창설하는 데 합의함
  - 참가국은 싱가포르, 태국, 말레이시아, 인도네시아, 필리핀, 베트남, 브루나이, 라오스, 미얀마, 캄보디아 등 10개국임
- ASEAN 경제장관회의에서 공동유효특혜관세협정<sup>10)</sup>과 아세안자유무역협정(ASEAN Free Trade Area; 이하 AFTA)에 정식 가입하였으며 1993년 1월부터 발효되었음

9) 『신흥교역국의 통관환경 연구-필리핀 편』(2011) 보고서의 일반개황을 직접 인용하되, 일부 내용을 수정 및 보완하였음

10) Agreement on the Common Effective Preferential Tariff Scheme for ASEAN Free Trade Area, CEPT 협정

- 1992년 1월 싱가포르에서 개최된 제4차 ASEAN 정상회담에서 정식으로 AFTA에 합의하였음
  - 회원국들은 ‘싱가포르 선언(Singapore Declaration of 1992)’을 채택하고, ‘ASEAN 경제협력 증진을 위한 기본협정’<sup>11)</sup>에 서명하였음
- 1999년 11월 필리핀에서 열린 제3차 ASEAN 비공식 정상회담에서 기존 6개 회원국은 최종 2010년까지, 후발 가입국은 2015년까지 역내관세를 철폐하기로 합의함

## 나. 한-ASEAN 자유무역협정(Korea-ASEAN Free Trade Agreement; AKFTA)<sup>12)</sup>

### 1) 협상 내용

- ASEAN 회원국 정부와 한국 간의 포괄적 경제협력(ASEAN-Korea Free Trade Area; AKFTA)에 관한 기본협정이 2010년 1월에 발효되었음
  - 수입 상품에 부과되는 관세 인하 및 철폐에 대한 조항이 상품무역협정 제3조 및 2개의 부속서에 기술됨
    - 상품무역협정상 필리핀의 ① 일반 품목은 전자 부품, 자동차 부품, 석유 제품, 철강 등이며, ② 민감 품목으로 분류된 것은 오리, 고등어, 야자수, 소시지, 신발류 등이고 ③ 초민감 품목은 닭, 돼지, 양배추, 마늘, 플라스틱제 의류 등임
  - 벼, 사탕수수당, 시동 전동기, 와이어링 세트 등은 양허 제외 품목으로 분류되었고 쌀, 쇠고기, 돼지고기, 닭고기, 민어, 조기, 고추류 등 108개 초민감 품목도 양허 대상에서 제외되었음
  - 협정 발효에 따라, 필리핀에서 수입되는 원유, 천연가스 등 11,559개 품목에 대한 관세가 즉시 철폐되고 냉동쥐치(10%), 해바라기씨유(10%), 주스(50%) 등 504개 품목은 2010년부터 0%의 세율이 적용됨

11) 영문 표기는 Framework Agreement on Enhancing ASEAN Economic Cooperation임

12) FTA포털 [http://www.customs.go.kr/kcshome/main/content/ContentView.do?contentId=CONTENT\\_ID\\_000002800&layoutMenuNo=30709](http://www.customs.go.kr/kcshome/main/content/ContentView.do?contentId=CONTENT_ID_000002800&layoutMenuNo=30709), 자료 검색일자 2015. 5. 3 FTA종합 지원센터 <http://okfta.kita.net/main.do?method=index>, 자료 검색일자 2015. 5. 3. 한국조세재정연구원, 『신흥 교역국의 통관환경 연구: 필리핀』, 2011. 12 자료 이용하여 저자 작성.

- 우리나라의 수출품도 특혜관세 혜택을 받아 협정발효 즉시 일반 품목군(전체 품목의 90%)의 50%에 해당하는 우리 상품의 관세가 0~5%로 인하되고, 2012년 1월 1일 까지 일반 품목군의 모든 관세가 철폐될 예정임
- 필리핀 정부는 한-아세안 FTA 협정 이행을 위한 행정명령(EO632) 및 한-아세안 FTA 상품협정 추가 이행을 위한 이행법령(EO812)을 발효함<sup>13)</sup>
  - 필리핀 세관은 EO812를 통해 2009~2012년에 걸쳐 매 4년간 관세율을 부속서로 발표하고 한-아세안 신규 FTA 관세율 표를 일반에 배포함
    - EO812에 따르면 필리핀 측은 일반 품목의 경우 2009년 1월부터 90% 이상 품목에 대해 관세를 철폐하고 2010년까지 95%, 2012년 1월부터 100%까지 철폐하도록 되어 있음
    - 이외 전체 품목의 7% 수준인 민감 품목의 경우 2016년까지 전체 품목의 5% 이하로 감축될 전망이며, 초민감 품목(전체 품목의 3%)에 대해서는 다양한 관세 인하 방법을 제시할 예정임

〈표 I -12〉 한-아세안 상품협정의 품목별 관세 인하 내역

한국 → 필리핀 수출	발효 즉시 일반 품목군(전체 품목의 90% 이상)의 50%에 해당하는 품목 관세가 0~5%로 삭감 - CD Player(15 → 8%), 골프카트(20 → 10%), 블라우스(15 → 8%), 담배(10 → 5%), 사과, 배(5 → 3%), 밧데리(15 → 8%), 폴리에스터 직물(5 → 3%) 등
필리핀 → 한국 수출	- 원유(3%), 천연가스(3%), 초콜릿(8%), 담배(40%), 밧데리(8%), 캔뚜껑(8%), 폴리에스터직물(8%) 등 11,559개 품목 관세 즉시 철폐 - 냉동귀치(10%), 혼합주스(50%), 해바라기씨유(10%) 등 2010년부터 0% 적용

출처: 해외 투자진출 정보, 「필리핀 진출기업의 한-아세안(필리핀 편) FTA 활용하기」  
[http://www.ois.go.kr/portal/page?\\_pageid=93,721534&\\_dad=portal&\\_schema=PORTAL&p\\_deps1=info&p\\_deps2=&oid=1090813150259535300](http://www.ois.go.kr/portal/page?_pageid=93,721534&_dad=portal&_schema=PORTAL&p_deps1=info&p_deps2=&oid=1090813150259535300) 자료 검색일자 2015. 5.3

13) 해외 투자진출 정보 포털, 「필리핀 진출기업의 한-아세안(필리핀 편) FTA 활용하기」  
[http://www.ois.go.kr/portal/page?\\_pageid=93,721534&\\_dad=portal&\\_schema=PORTAL&p\\_dep\\_s1=info&p\\_deps2=&oid=1090813150259535300](http://www.ois.go.kr/portal/page?_pageid=93,721534&_dad=portal&_schema=PORTAL&p_dep_s1=info&p_deps2=&oid=1090813150259535300) 자료 검색일자 2015. 5.3

- 한-아세안 FTA 서비스협정은 2007년 11월 한-아세안 정상회의를 통해 서명되었으며 2009년 5월에 발효됨
  - 서비스 협정은 건설, 인프라, 금융, 통신, 운송 등 서비스 분야 자유화(상업적 주재 즉 지분 제한, 국경 간 거래, 자연인 주재, 해외소비 관련사항)에 관한 규정임
  
- 한-아세안 FTA 투자협정은 2009년 6월에 서명되었으며 필리핀 측은 2007년 11월 대통령의 승인으로 관련 법안을 통과시켰음
  - 본 협정은 양국 투자자의 일반적 대우, 투명성 제고, 투자자-국가 간 분쟁해결 절차 등을 규정하고 있으며 세부 양허계획(분야별 자유화 계획)은 5년 내 완료하기로 합의함
  
- 한국 기업들은 한-아세안 FTA에 따른 광산 개발 서비스 개방을 통해 필리핀의 광물 자원 개발 분야에 대한 진출 기반을 마련하였으며, 레스토랑, 호텔업, 레저(여행) 사업의 개방으로 필리핀 관광 분야에서 혜택을 볼 수 있을 것으로 전망됨
  - 기존에는 호텔업 및 여행 사업에 대한 외국인 지분이 40%로 제한되었으나 한-아세안 FTA 승인 후에는 100%로 외국인 순수 자본으로 운영이 가능함

## 2) 최근 변경사항

- 필리핀 정부의 법안 처리 지연 및 협상 처리 준비 부족으로 2009년 상반기 FTA특혜관세가 적용되지 않고 2009년 7월부터 특혜관세가 적용되기 시작하였음<sup>14)</sup>
  
- 2011년 8월부터 1년 동안 필리핀 정부는 이행 지연에 대한 보상방안을 협의하였으며 피해에 상응한 만큼 추가적으로 일부 품목에 대한 관세를 인하하기로 합의함
  
- 필리핀 정부는 일반 민감 품목의 최혜국 대우 실행관세율을 2012년도부터 A그룹 50% 이내, B그룹 20% 이내로 인하한다는 AKFTA협정<sup>15)</sup> 이행을 위한 행정명령(Executive

14) 외교통상부, 『2010 외국의 통상환경』, 「분야별 통상환경」, 2010, p. 10

Order No. 73/74)을 2012년 4월 25일 공식적으로 발표함

- 일반 민감 품목은 자동차(수송차, 승용차, 화물차), 자동차 부품(차체부품, 차축과 부품 등 일부), 메리야스 편물, 오리, 고등어, 소시지, 신발류 등이며 2011년도까지 최혜국 관세율을 적용했으나 2012년부터 AKFTA세율을 적용함
- 초민감 품목인 B그룹은 닭, 돼지, 양배추, 마늘, 고구마, 폴리에틸렌, 플라스틱제 피복재, 의류 등이며 20% 이내로 관세율이 조정됨
- 민감 품목으로 분류되었던 파종용 벼, 야자유, 포트랜드시멘트, 철 또는 비합금강의 평판 압연제품 등은 일반 품목으로 조정되어 2012년 1월부터 관세율 0%를 적용함

- 아세안 10개국 통상장관은 2015년 8월 말레이시아에서 열린 한-아세안 경제장관회의에서 상품협정 개정의정서(Protocol)에 서명함<sup>16)</sup>
- 이 개정으로 전자 원산지증명서에 대한 내용을 공식적으로 협정문에 규정하였으며 사전 심사 제도를 새롭게 도입하였음<sup>17)</sup>
- 또한 상호주의 제도를 축소해 나가기로 하였으며 필리핀의 경우 민감 품목을 더 이상 늘리지 않기로 함<sup>18)</sup>

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15) 대한상공회의소(<http://cert.korcham.net/html/data/data01.jsp?menu=4>)에서 FTA-원산지 기재요령-한·아세안 자료 검색일자 2015. 5. 12

16) 산업통상자원부 보도자료, 「제12차 한국-아세안 경제장관회의 계기, 상품협정 개정의정서 서명」, [http://www.fta.go.kr/main/info/news/data/doc/?ifrmUrl=%2Fwebmodule%2Fhtsboard%2Ftemplate%2Fread%2Ffta\\_infoBoard\\_01\\_view.jsp%3FtypeID%3D8%26boardid%3D64%26seqno%3D141262](http://www.fta.go.kr/main/info/news/data/doc/?ifrmUrl=%2Fwebmodule%2Fhtsboard%2Ftemplate%2Fread%2Ffta_infoBoard_01_view.jsp%3FtypeID%3D8%26boardid%3D64%26seqno%3D141262) 자료 검색일자 2015. 5. 13

17) 상동

18) 상동

#### 다. 필리핀-일본 경제동반자 협정(JPEPA)

- 일본과 필리핀 간의 자유무역 협정(Japan-Philippines Economic Partnership Agreement; 이하 JPEPA)이 2008년 12월에 발효되었음
  - 필리핀은 일본에서 수입되는 산업용품(Industrial Goods), 철강(Iron and Steel), 자동차 및 자동차 부품, 전기·전자 제품 및 관련 부품, 섬유, 의류, 과일(포도, 배)에 대해 부과되는 수입 관세를 향후 10년 내에 삭감 또는 폐지할 예정임
    - 파인애플(900g 이하)은 5년 이내 무관세로 연간 1,000톤의 수입할당량을 1800톤으로 늘려야 하며 건조 파인애플은 10년 이내 관세 철폐, 파인애플 주스는 5년 이내에 관세 적용 비율의 10%를 줄여야 함
    - 바나나의 경우 하절기 수입 시 수입 관세를 10%에서 8%로 2% 낮추어야 하며 동절기 수입시에는 28%에서 18%로 관세를 10% 낮추어 적용해야 함
  - 필리핀의 자동차/전자산업에 직접 투자하는 일본 투자자에게 비FTA 협정국과 차별화되는 혜택(Incentive)을 제공함
  - 일본 정부는 필리핀 간호사 및 간호간병인의 일본 진출을 허용하고 필리핀산 농·수·축산물(협정 품목), 가공 식품 및 기타 부산물에 대한 관세를 최대 10년 내에 단계적으로 삭감·폐지할 예정임
- JPEPA는 필리핀 시장에서 일본 자동차·철강 등의 수출 경쟁력을 제고시킬 것으로 예상됨에 따라, 한국 제품과의 경쟁이 더 치열해질 것으로 전망됨

#### 라. 중-아세안 자유무역 협정(China-ASEAN Free Trade Agreement)

- 중국과 아세안 간의 FTA는 2010년 1월1일부터 발효되어 유럽연합(EU), 북미자유무역지대(NAFTA)에 이어 세계에서 세 번째로 큰 자유무역지대가 출범하였음<sup>19)</sup>
  - 아세안은 중국과 전체 교역품목의 90%에 달하는 7,000여 개 품목에 대해 상호 무관세를 적용하였음

19) 한국조세재정연구원, 『신흥교역국의 통관환경 연구: 중국』, 2013. 12

- 한국과 중국의 무관세 대상 품목이 상당 부분 겹쳐 아세안 시장에서의 양국 간 수출 경쟁이 치열해질 것으로 전망됨

#### 마. 그 밖의 FTA 진행사항

- 필리핀은 현재 외국과의 교역 확대를 촉진하기 위해 추가적인 FTA를 추진 중에 있으며 대상 국가는 미국, 대만, 베트남, 유럽연합(EU) 등임<sup>20)</sup>
  - 필리핀은 대만과의 협정을 통해 중국에 투자하려는 대만 기업을 필리핀으로 유치하는 것을 목표로 하고 있음
  - 필리핀은 EU를 상대로 2010년 6월 브뤼셀에서 상호우호 협정(PCA, Partnership Cooperation Agreement)을 체결하기로 합의
- 2015년 3월 24일부터 27일까지 마카티에서 아이슬란드, 리히텐슈타인, 노르웨이, 스위스 등 EFTA국가들과 FTA를 맺기 위한 협상이 진행됨<sup>21)</sup>
  - 협상에 앞서 2014년 6월 양측은 아이슬란드에서 FTA 공동선언을 발표함

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20) 중소기업수출지원센터, 「필리핀 EFTA와 FTA 추진 중 농업 성과 기대」,  
[https://www.exportcenter.go.kr/common\\_board/weeklytrade/notice\\_read.jsp?num=36296&board\\_type=6&curPage=14&select\\_box=sTotal&sSearchTxt=](https://www.exportcenter.go.kr/common_board/weeklytrade/notice_read.jsp?num=36296&board_type=6&curPage=14&select_box=sTotal&sSearchTxt=) 자료 검색일자 2015. 5.17

21) 중소기업수출지원센터, 「필리핀 EFTA와 FTA 추진 중 농업 성과 기대」,  
[https://www.exportcenter.go.kr/common\\_board/weeklytrade/notice\\_read.jsp?num=36296&board\\_type=6&curPage=14&select\\_box=sTotal&sSearchTxt=](https://www.exportcenter.go.kr/common_board/weeklytrade/notice_read.jsp?num=36296&board_type=6&curPage=14&select_box=sTotal&sSearchTxt=) 자료 검색일자 2015. 5.17

## II. 외국의 통상환경 보고서

### 1. World Bank의 『Doing Business 2015』

- 세계은행(The World Bank)은 2004년부터 매년 ‘사업하기 좋은 나라(Ease of doing business)’ 순위를 다양한 부문에 걸쳐 조사하여 『Doing Business』라는 보고서 명으로 발표하고 있음
  - 2014년에 발간된 『Doing Business 2015』는 2014년 한 해 동안 189개국에 대하여 부문별로 조사·평가한 내용이 수록됨
  - 「Doing Business 2015」 보고서상 순위를 결정짓기 위하여 조사된 분야는 사업 개시(Starting a business), 건설 허가(Dealing with construction permits), 전력 수신(Getting electricity), 부동산 취득(Registering property), 신용 취득(Getting credit), 투자자 보호(Protecting investors), 세금 납부(Paying taxes), 무역(Trading across borders), 계약 이행(Enforcing contract) 및 청산(Resolving insolvency) 등 10개의 지표임
  - 2015년 보고서에 따르면, 종합적인 ‘사업의 용이성(Ease of Doing Business)’ 순위에서 싱가포르가 1위를 차지하였으며, 우리나라는 5위에 올랐음
  
- 당해 보고서의 무역분야 순위는 수출입에 필요한 서류의 개수와 수출입 소요 일수 및 소요 비용 등을 산출하여 순위를 정하고 있으며, 필요서류가 적고 수출입 소요 기일이 짧을수록 더욱 높은 순위에 오르는 형식임
  - 무역분야에서 2014년 보고서상 3위에 올랐던 우리나라는 2015년에도 2014년과 마찬가지로 3위에 오름

〈표 II-1〉 Doing Business 2015 필리핀의 무역분야 순위 비교

구분	필리핀	East Asia & Pacific	OECD (평균)	인도네시아	베트남	한국
수출필요서류(개수)	6	6	4	4	5	3
수출소요시간(일)	15	20.2	10.5	17.0	21	8
수출소요비용 (달러/컨테이너)	755	864	1,080.3	585.0	610	670
수입필요서류(개수)	7	7	4	8	8	3
수입소요시간(일)	15	21.6	9.6	26.0	21	7
수입소요비용 (달러/컨테이너)	915	895.6	1,100.4	660	600	695
무역분야 순위	65	-	-	62	75	3

출처: The World Bank, *Doing Business 2015*, 2014를 활용하여 저자 작성

- Doing Business 2015 필리핀의 종합 순위는 189개국 중 95위로 지난해 86위에서 9계단 순위가 하락하였으며, 무역부문(Trading Across Borders)은 65위로 지난해 53위에서 12계단 하락함
  - 필리핀은 전력수신 및 청산을 제외한 사업개시, 건설허가, 무역 등 모든 분야에서 순위가 하락하였음

〈표 II-2〉 필리핀 수출입 소요 기간 및 비용

(단위: 일, 달러)

구분	수출		수입	
	소요기간	비용	소요기간	비용
서류준비	8	105	8	90
세관통관	2	85	2	185
항만(터미널)	3	225	3	300
내륙운송	2	340	2	340
합계	15	755	15	915

출처: The World Bank, *Doing Business 2015, Economy Profile : Philippines*, 2014, p. 73

- 필리핀에서 해상 수출을 위해 소요되는 비용은 컨테이너당 약 755달러이며, 수출에 필요한 서류는 6가지이고, 서류 준비, 수출통관, 국내 운송, 항만업무 등 수출이 이루어지는

단계에서 총 15일이 소요됨<sup>22)</sup>

- 해상 수입에 있어서 컨테이너당 약 915달러의 금액이 소요되며, 수입에 필요한 서류는 7가지이고 서류 준비, 수입통관, 국내 운송, 항만 업무 등 수입이 이루어지는 단계에서 총 15일이 소요됨
- 필리핀의 수출입에 필요한 기본적인 서류는 선하증권, 상업송장, 원산지증명서, 수출입 신고서, 포장 명세서 등임
  - 그 밖에도 화물인도지시서, 게이트패스, 터미널 화물처리 영수증, 기술표준 및 검역 증명 등이 있음

〈표 II-3〉 필리핀의 수출입 시 필요서류

수출 시 필요서류	수입 시 필요서류
<ul style="list-style-type: none"> <li>○ Bill of Lading(선하증권)</li> <li>○ Commercial invoice(상업송장)</li> <li>○ Customs export declaration (수출신고서)</li> <li>○ Packing list(포장명세서)</li> <li>○ Technical standard/health certificate (기술표준 및 검역 증명)</li> <li>○ Terminal handling receipts (터미널 화물처리 영수증)</li> </ul>	<ul style="list-style-type: none"> <li>○ Bill of Lading(선하증권)</li> <li>○ Certificate of Origin(원산지증명서)</li> <li>○ Commercial invoice(상업송장)</li> <li>○ Delivery order(화물 인도 지시서)</li> <li>○ Packing list(포장명세서)</li> <li>○ Gate pass(게이트패스)</li> <li>○ Customs import declaration (수입신고서)</li> </ul>

출처: The World Bank, *Doing Business 2015, Economy Profile : Philippines*, 2014, p. 74

22) 20피트 컨테이너(TEU) 만재화물 기준이며, 위험물 또는 군수품 등이 아니라는 가정하에 금액을 산정함

## 2. 미국 국별 무역장벽 보고서(National Trade Estimate Report on Foreign Trade Barriers: NTE 보고서)<sup>23)</sup>

- 국별 무역장벽 보고서는 1974년 통상법(Trade Act of 1974) 제181조에 근거하여 미국 무역대표부(USTR, United States Trade Representative)가 작성, 매년 3월 말 의회에 제출하는 연례보고서임
  - 이 보고서는 미국 업계의 의견과 해외 주재 미국대사관의 보고서와 관련 정부 부처의 의견 등을 기초로 작성됨
  - 2015년 보고서는 미국의 58개 주요 교역국 및 경제권의 무역과 투자 장벽에 대해 포괄적으로 기술하고 있음<sup>24)</sup>
  
- 2015년 국별 무역장벽 보고서는 미국의 수출업자 입장에서 작성된 58개 국가들의 수입정책(Import Policies), 비관세 장벽(NTBs, Non-tariff barriers), 그리고 지식재산권 보호(Intellectual Property Rights Protection) 등 무역 및 투자 장벽 등에 관하여 언급하고 있음
  
- 필리핀 무역 개관 부분에서는 양국 간 수출입 규모 추이와, 외국인 직접투자(FDI) 금액에 관해 언급함
  - 2014년 미국의 대필리핀 무역흑자액은 17억달러로 이는 2013년보다 8억 3,400만 달러 증가한 수치임
    - 2014년 미국의 대필리핀 수출액은 전년 대비 0.7% 증가한 85억달러, 대필리핀 수입액은 전년 대비 9.6% 증가한 102억달러였음
  - 2013년 미국의 대필리핀 외국인직접투자(FDI) 금액은 44억달러로 2012년 41억달러보다 약 3억달러 증가하였고, 주로 제조업 분야에서 이루어졌음

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23) USTR, National Trade Estimate Report on Foreign Trade Barriers, 2014. 3, <https://ustr.gov/about-us/policy-offices/press-office/reports-and-publications/2014-NTE-Report-Philippines> 접속일자 2015. 3. 12 의 보고서를 번역한 내용임

24) 2010년부터 동식물 위생 및 검역(SPS, Sanitary and Phytosanitary Measures) 및 무역에 대한 기술장벽(TBT, Technical Barriers to Trade) 관련 사안은 NTE 보고서와 별도로 발표하고 있음

### 가. 무역 기술 장벽/ 보건과 식물위생 장벽(Sanitary and phytosanitary barriers)

- 필리핀은 수입되는 냉동육 및 도살육의 판매를 위한 그 처리 및 통제에 있어서 국내산과는 다른 이중 평가 기준을 적용하고 있음
  - 특히 주로 수입되는 냉동육에 대해 국내에서 생산되는 신선한 도살육에 비해 보다 과한 구비요건을 요구하고 있음
- 필리핀 농무부는 농산물을 선적하기 전에 수입자들이 동식물 위생 및 검역( Sanitary and Phytosanitary Measure; SPS)허가를 취득한 뒤 그 허가증을 수출자들에게 전달하여 수출자들이 허가증을 사용하도록 하는 방식을 사용함
  - 이를 통해 수출자들이 필리핀 국내 판매 목적으로 수입된 물품을 재수출하려고 할 때 수입자들이 물품의 운반이나 선적을 거부할 수 있도록 함

### 나. 수입 정책

- 필리핀의 단순 평균 최혜국관세(simple average most favored nation tariff) 세율 평균은 7.12%임
  - 단순 평균 최혜국관세율이 적용되는 품목의 약 6%가량에 평균적으로 20% 이상의 높은 세율이 적용됨
- 필리핀의 단순 평균 양허세율(simple average bound tariff)은 25.7%임
  - 양허세율을 적용을 받지 않는 물품은 특정 차량, 화학품, 플라스틱, 채소, 방직섬유, 운동화, 헤드기어, 생선, 종이류임
- 신선한 과일(포도, 사과, 오렌지, 레몬, 딸기, 자몽), 가공된 감자제품(냉동감자 포함)에 적용되는 실행관세율은 7~16%임
- 필리핀은 민감 품목(sensitive items)에 대해서는 Minimum Access Volume(MAV)<sup>25)</sup> 예

의거하여 쿼터 외 물량에 대해 높은 관세를 부과하고 있으며 이는 미국의 대필리핀 수출의 장벽으로 작용하고 있음

- 쿼터 내 물량에 대한 관세 범위는 30~50%이며 설탕은 50%로 가장 높은 쿼터 내 관세가 부과되고 있으며 가금류, 감자, 쌀에 40%, 옥수수 35%, 원두, 돼지는 30%의 쿼터 내 관세가 부과되고 있음
- 쿼터 외 물량에 대해서는 실행세율이 적용됨<sup>26)</sup>(예: 쌀의 실행세율 50%)

#### 다. 수량 제한

- 필리핀 국립식품청(National Food Authority)은 수량제한을 통해 쌀의 수입량을 통제하고 있으며 쌀을 경작하는 농가에 가격지원을 해주고 있음
  - 필리핀 국립식품청에 따르면 이러한 정책을 통해 식량 자급자족 및 농가 수입확보, 안정적인 식품가격 확보, 농촌 빈곤 완화를 이루고자 함
  - 필리핀 농가는 쌀에 부과되는 40%의 높은 관세율을 통해 보호되고 있으나 미국의 이해관계자에 따르면 이러한 정책은 오히려 쌀의 밀수를 부추기고 있다고 함
  - 쌀과 관련하여 쌀 종류 및 내용은 필리핀 관세국 홈페이지에서 공지하고 있음<sup>27)</sup>
- 또한 쌀의 경우 매해 의무수입량(805,200톤)을 수입하는 조건으로 2017년까지 Minimum Access Volume (MAV) 정책이 적용될 예정임
  - 반면 쌀에 부과되고 있는 MFN 세율은 40%에서 35%로 감소할 예정임
- 필리핀과 미국은 상호합의에 따라 버터밀크, 치즈, 포도, 가금류 그리고 월넛 등 미국이 필리핀에 수출하는 6,600만달러에 해당하는 농산물에 부과되는 관세율을 낮추기로 함

25) 정해진 물량을 초과하여 수입되는 물품에 대해서는 높은 관세를 부과하여 최소시장접근을 보장할 수 있도록 함

26) 각 항목당 실행세율 확인은 필리핀 관세위원회(TC) <http://finder.tariffcommission.gov.ph/index.php?page=tariff-finder3>에서 MFN선택 후 품목명을 입력하여 확인할 수 있음

27) 필리핀 관세국 홈페이지, <http://customs.gov.ph/court-rulings-on-rice-importations/> 자료 검색일자 2015. 3.28

## 라. 자동차 분야

- 필리핀은 자동차 및 오토바이 완제품에 대해 높은 관세율을 책정하고 있음
  - 특히 승용차량의 경우 20~30%의 관세를 부과하고 있으며 물품 수송차량에 15~20%, 승합차의 경우 15~20%의 관세를 부과하고 있음(단, 차량의 무게에 따라 부과함)
- ASEAN FTA와 JPEPA에 따라 이들 지역 및 국가에서 수입되는 자동차에 대해서는 특혜 관세 혜택을 주고 있음
- 필리핀 투자청은 자동차 개발 프로그램(Motor Vehicle Development Program)을 시행하고 있으며 부품을 낮은 세율로 수입하여 자동차 완제품의 수출 촉진 및 지역 경제를 활성화 시키고자 함
  - 이 프로그램 등록자에 의해 수입되는 모든 완전조립생산(Completely Knock Down; CKD)에는 1%의 관세가 적용되며 CKD 대체연료 차량은 면세되며 중고차는 수입을 금지함
- 필리핀의 농무부는 2002년 이후부터 닭고기 수입에 대해 특별세이프가드 조치를 유지하며 쿼터 외 관세를 두 배로 확대함

## 마. 관세 장벽

- 통관 시 100%의 물품 검사를 실시하고자 하여 제품들의 통관 검역이 지연되며 통관절차 자체가 지연되고 있음
- 또한 무역업자들에 따르면 준거가격(Reference price)보다 실제 거래 가격이 높아 세관에서 제공하는 준거가격이 실제 가격을 반영하지 못한다고 함

### Ⅲ. 필리핀의 통관환경

#### 1. 통관행정 개요<sup>28)</sup>

##### 가. 필리핀 관세국

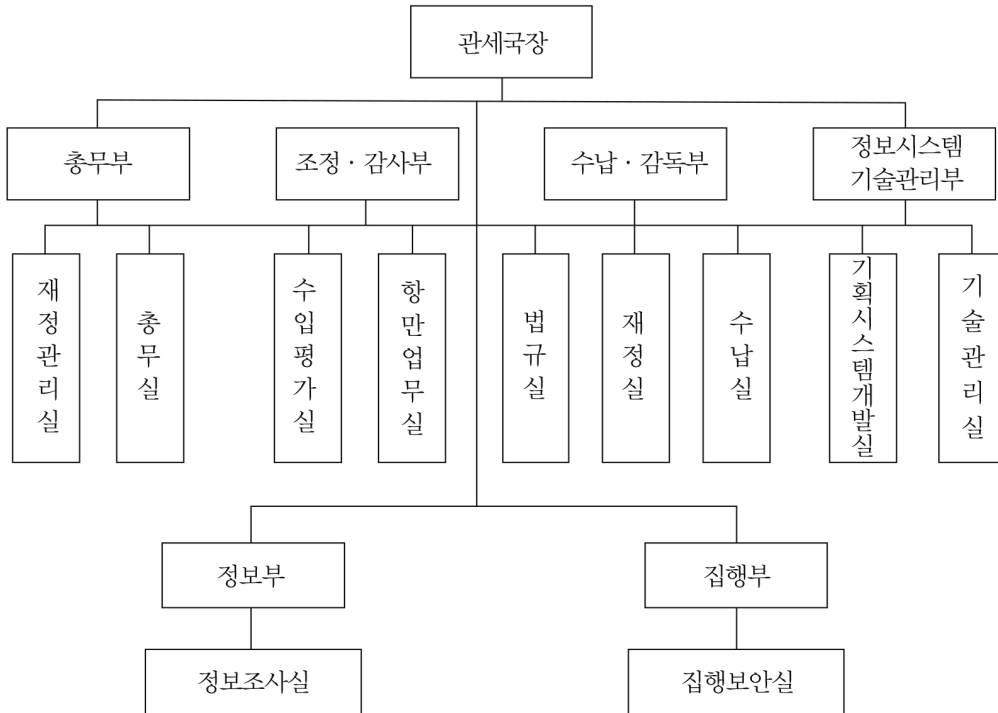
- 필리핀에서 우리나라 관세청의 기능을 수행하는 기관의 공식명칭은 필리핀 관세국(Bureau of Customs)이며 필리핀 재무부(Department of Finance)에 속하여 세입업무(Revenue Operation Group)를 수행함<sup>29)</sup>
  - 수입물품에 대한 관세 및 제세의 징수를 비롯하여 각종 화물의 입출항 관리, 밀수행위의 방지, 수출 산업의 지원, 필리핀 관세법의 적용, 국제 무역상의 편의 증진 등의 임무를 수행함<sup>30)</sup>
  
- 필리핀 관세국장(the Customs Commissioner)을 중심으로 총무부, 조정/감사부, 수납/감독부, 정보/집행부, 정보시스템/기술 관리부 등의 중앙부처와 행정구역별 15개 지역 세관(Collecting Districts)으로 구성됨
  
- 총무부(Internal Administration Group)는 관세국장을 대변하고 관세국 내부 행정업무를 담당하며 산하에 재정관리실(Financial Management Office)과 총무실(Human Resources Management Division)을 둠

28) 『신홍교역국의 통관환경 연구-필리핀 편』(2011) 보고서의 통관행정 개요를 직접 인용하되, 일부 내용을 수정 및 보완하였음

29) 필리핀 관세국 홈페이지, <http://www.customs.gov.ph/about.php> 자료 검색일자 2015. 5. 26

30) 필리핀 관세국 홈페이지, <http://www.customs.gov.ph/about.php> 자료 검색일자 2015. 5. 26

[그림 Ⅲ-1] 2015년 필리핀 관세국 조직도



출처: 필리핀 관세국 홈페이지 Organizational Chart, <http://customs.gov.ph/collection-districts/> 자료 검색일자 2015. 5.7 및 한국조세재정연구원, 『신홍교역국의 통관환경 연구 : 필리핀』, 2011. 12의 자료를 이용하여 저자 작성

- 조정·감사부(Assessment and Operations Coordination Group)는 ① 수입 상품의 가치에 대한 정보를 수집하고 발표하며, ② 평가 관리, 수출품의 최종처리, 창고업무/운영 지원, 경매 및 처분 활동 등을 관할하며 관련 규정을 검토하는 등의 역할을 담당하고 있음
- 조정·감사부 산하에는 수입평가실(Import & Assessment Service)과 항만업무실 (Port Operation Service)이 있음
  - 수입평가실 산하에는 평가·분류과(Valuation & Classification Division), 분석감시과(Assessment Coordination & Monitoring Division), 보세조정과(Warehouse Coordination & Monitoring Division)가 소속됨
  - 항만업무실 산하에는 경매·화물처분과(Auction & Cargo Disposal Monitoring Division), 수출조정과(Export Coordination Division), 항만업무 조정과(Port

Operations Coordination Division)가 소속됨

- 수납·감독부(Revenue Collection Monitoring Group)는 세입회계, 통계 수집 및 분석, 담보 등에 대한 업무를 담당하고 산하에 법규실(Legal Service), 재정실(Financial Service), 수납실(Collection Service)을 둠
- 정보부(Intelligence Group)와 집행부(Enforcement Group)는 필리핀 세관과 경제활동 등에 관한 정보를 수집하고 내부 감사와 경찰권 발동을 담당함
- 정보시스템 및 기술관리부(Management Information System and Technology Group)는 관세국의 IT설비 및 업무를 관리함
- 필리핀에서는 세관이 ‘Collecting Districts’라는 명칭으로 운영되고 있고, 항구도시를 중심으로 지역 사무소가 설치·운영되고 있으며 세관장을 ‘District Collector’라고 지칭함
  - 세관은 수출입 물품의 통관과 관리 감독, 국제 우편물 관리, 업무 등을 수행함
    - 수도권(NCR, National Capital Region)내에 마닐라(Manila)항 세관, 마닐라(Manila) 국제 컨테이너항 세관, 니노이 아키노(Ninoy Aquino) 국제공항세관의 3개 세관이 있음
    - 이 외에 산페르난도(San Fernando)항 세관, 수빅(Subic)항 세관, 클락(Clark)국제공항 세관, 바탕가스(Batangas)항 세관, Legazpi항 세관, 일로일로(Iloilo)항 세관, 세부(Cebu)항 세관, 타콜로반(Tacloban)항 세관, 잠보앙가(Zamboanga\_항 세관, 카가얀데오로(Cagayan de Oro)항 세관, 다바아로(Davao)항 세관, 수리가오(Surigao)항 , 리마이(Limay)항 , 아파리(Aparri)항 세관이 있음<sup>31)</sup>

31) 필리핀 관세국 홈페이지 Collection District, <http://customs.gov.ph/directory/>, 자료 검색일자 2015. 5.7

## 나. 필리핀 통상산업부

- 필리핀 통상산업부(the Department of Trade and Industry of Philippines; 이하 DTI) 산하의 ITG(International Trade Group)은 9개 세부 부서로 나뉘어 있으며 수출입 통관 절차 및 수입 규제 품목 등 관리 및 수출입자 등록 서비스 등을 담당하고 있음<sup>32)</sup>
  - 수출촉진부( Bureau of Export Trade Promotion; BETP)의 경우 수출 지원 업무를 담당함
    - 무역정보 및 지원그룹(Trade Information and Assistance Group; TIAG), 시장전략 및 자문그룹(Market Strategy and Consultancy Group; MSCG), 물품 조사 및 전략 그룹(Product Research and Strategy Group; PRSG)의 기능 조직들로 구성되어 있음
  - 수입국(Bureau of Import Services; 이하 BIS)은 수입 관련 업무를 지원하고 수입 규제 품목/민감품목 등의 수입절차를 관리하며 덤핑, 상계관세, 긴급수입 제한조치 등에 대한 조사를 담당함
    - 자율 수입 품목의 수입량(import level) 및 가격 관리, 수입량의 예측 및 통계 분석, 필리핀 관세 체계 분석, 수입거래 관리 등을 담당함
    - 무역구제에 대한 결정 및 해당 물품 관련 수출업자 지원 담당
    - 중고차의 수입에 대한 법률 및 규정을 제안하고 반포함
    - CAI수입 허가증(Certificate of Authority to Import) 발급/특정 프로그램을 기반으로 한 중고차 수입에 관한 허가증을 발급함
    - 수입 관련 데이터 생성, 연간 필리핀 수입에 대한 보고, 수입 절차에 관한 정보를 제공함
    - 필리핀 관세국 및 외교부(Department of Foreign Affairs; DFA), 외국무역서비스(Foreign Trade Service; FTSC) 등과 함께 수입물품 가격 입증 업무 및 수출거래 가치에 대한 정보 관리를 담당함

32) DTI 홈페이지, <http://www.dti.gov.ph/dti/index.php/about/dti-offices>, 및 한국조세재정연구원, 『신홍교역국의 통관환경 연구: 필리핀』, 2011. 12 자료를 이용하여 저자 작성. 자료 검색일자 2015. 4. 19

- 필리핀 관세국 및 각 산업부문들과 협력하여 계정 분류 오류 및 가격 저평가 (undervaluation) 관리 등을 담당하며 외국의 물품 공급자 및 수입자의 이의제기 사항에 대한 관리 등을 담당함
- 국제무역관계부(Bureau of International Trade Relation; BITRs)는 필리핀이 체결한 자유무역협정 및 국가 간의 투자협상 업무를 담당함
- 국제 무역전시 및 사절단(Center for International Trade Expositions and Missions; CITEM)은 통상산업부의 수출 진흥 기관으로 무역박람회, 특별전시회 등의 국내외 활동을 통해 필리핀 제품을 홍보함
  - 섬유부문의 무역 지원을 위해 의류 및 직물 산업 개발 사무소(Garments and Textile Industry Development Office; GTIDO)를 산하기관으로 두고 있음
- 국제무역서비스단(Foreign Trade Service Corps; FTSC)을 통해 필리핀의 무역투자 부문을 지원하고 해외 파견 상무 참사관(commercial counselors)을 통해 필리핀의 무역회사와 외국 투자자들을 연계함
- 그 외 DTI 산하에는 국제커피기구증명단체(International Coffee Organization Certifying Agency; ICOCA), 필리핀 물품개발 및 디자인 센터(Product Development and Design Center of the Philippines; PDDCP), 필리핀 무역훈련 센터(Philippines Trade Training Center; PTTC), 전자상거래사무소(E-Commerce Office; ECO) 등이 있음

#### 다. 필리핀 관세위원회(Tariff Commission of the Philippines)

- 필리핀 관세위원회(Tariff Commission of the Philippines; 이하 TC)는 필리핀의 행정 및 입법 기관을 대상으로 관세 및 관련 주제에 관한 자문을 제공함
  - 이 기관은 필리핀의 무역구제에 관한 심의를 담당하여 필리핀의 산업 경쟁력과 소비자 복지에 기여하는 것을 목적으로 함
  - 필리핀의 관세 및 세관법에 근거한 TC의 주요 역할은 다음과 같음
    - 필리핀 관세법 및 세관법을 집행하고 관리함
    - 필리핀 관세 정책을 개발하고 관련 정부기관에 이에 대한 자문을 제공함

- 덤핑 및 보조금과 같은 불공정 무역 관행에 대해 조사하고 심의함
- 긴급수입 제한조치에 관하여 조사하고 관련 정부기관에 자문을 제공함

## 2. 수입품에 부과되는 세금 등<sup>33)</sup>

- 필리핀은 수입물품에 관세 및 부가가치세(12%), 물품에 따른 개별소비세 등의 내국세를 부과하고 있으며, 물품에 따라 상계관세도 부과될 수 있음
  - 필리핀의 최혜국 관세율은 일반적으로 0~30% 사이임
  - 최혜국 관세율 확인은 필리핀 TC 홈페이지에서 확인 가능함<sup>34)</sup>
  - 관세: CIF 가격 × 관세율
- 부가가치세는 각종 서비스와 수입품(수입품은 수입 시 납부)을 포함한 제품 판매 대금에 대해 12%가 적용됨
  - 부가가치세가 적용되는 품목은 건설, 서비스 용역, 주식, 부동산 거래, 임차료, 창고 서비스, 요식업, 전화 및 각종 유틸리티 요금, 금융서비스 등으로서 각종 서비스와 수입품은 12%가 적용됨
  - 필리핀 국세청 관련법(Bureau of Internal Revenue, National Internal Revenue Code of 1997, Republic Act No. 8424)에 따라 부가가치세가 적용되지 않는 품목은 비식용 농림수산물, 비료, 종자, 사료 수입품, 천연가스, 석탄 및 관련 원료 수입, 엔진, 부품 수입, 5천톤 이상 여객/화물선 수입, 국제 항공 및 해운선사 등임<sup>35)</sup>
  - 외국 수출업체는 경제자유구역청(Philippines Economic Zone Authority; PEZA) 등의 지역에 등록되어 일정한 요건을 충족하였을 경우 면세됨

33) 『신홍교역국의 통관환경 연구-필리핀 편』(2011) 보고서의 수입품에 부과되는 세금을 직접 인용하되, 일부내용을 수정 및 보완하였음

34) 필리핀 TC, <http://finder.tariffcommission.gov.ph/index.php?page=mfn>, 자료 검색일자 2015. 6. 2

35) Chan Robles, Philippines Taxation Law, <http://www.chanrobles.com/legal6.htm>, 자료 검색일자 2015. 4. 17

- 그 밖에 부두이용료, 부두기기사용료(Arrastre) 등이 부과되며 이 비용들은 각 항구별, 물품별로 다르므로 확인해야 함
- 개별소비세는 특정 품목의 국내 소비 또는 수입 시 부가가치세에 더하여 발생하는 내국세로 광물, 석유제품, 자동차, 주류, 담배, 화장품 등에 대해 발생함<sup>36)</sup>
  - 모든 증류주는 병 크기를 기준으로 개별소비세를 부과하며 증류주는 2016년, 담배와 맥주는 2018년부터 매년 4%씩 세율을 인상할 예정임
  - 설탕 등 자국에서 생산된 원료로 제조된 증류주에는 낮은 관세를 부과하고 있으며 수입 증류주에는 높은 관세를 부과하고 있음
  - 자동차는 배기량에 따라 15%, 35%, 50%, 100%를 차등 적용하고 있으며, 광물의 경우 석탄, 코크스, 금, 크롬은 2%, 구리, 기타 광물은 2% 이하의 특별소비세가 적용됨

## 가. 관세

### 1) 관세제도

- 필리핀은 1981년 이후 포괄적인 관세개혁 프로그램을 수립하였으며 4,353개 품목에 대한 관세구조의 단순화 및 균일화를 위해 관세분류를 7단계에서 4단계로 줄이려고 하였고 관세수준도 10~50%에서 10~30%로 인하하려고 노력하고 있음<sup>37)</sup>
  - 4단계 축소 및 관세율 인하계획은 지연되어 아직까지 최고 관세율 50%를 유지하고 있으며 단계 역시 9단계로 유지하고 있음

36) 무역협회 홈페이지, 「한눈에 보는 수입 규제」

[http://www.kita.net/newsBoard/foreignNews/view\\_kita.jsp?pageNum=1&nGubun=3&s\\_con=&s\\_text=&sStartDt=&sEndDt=&sOrder=&sClassification=2&search\\_word=&rowCnt=20&s\\_date1=&s\\_date2=&actionName=&sNo=6077](http://www.kita.net/newsBoard/foreignNews/view_kita.jsp?pageNum=1&nGubun=3&s_con=&s_text=&sStartDt=&sEndDt=&sOrder=&sClassification=2&search_word=&rowCnt=20&s_date1=&s_date2=&actionName=&sNo=6077), 자료 검색일자 2015. 6. 10

37) 해외환경통합정보시스템([https://eishub.or.kr/industryinfo/lawPolicy\\_view.asp?idx=46467&gotopage=10&top=N](https://eishub.or.kr/industryinfo/lawPolicy_view.asp?idx=46467&gotopage=10&top=N))에서 해외환경산업정보-국가별현황-필리핀 자료를 이용하여 작성함. 자료 검색일자 2015. 7.2

- 2006년 5월부터 필리핀은 행정명령 527호(EO No. 527)<sup>38)</sup>를 통하여 원유 및 석유 제품 수입관세를 0~3%로 탄력적으로 부과할 수 있게 조치하였음<sup>39)</sup>
- WTO의 국가별 관세율체계에 따르면, 2013년 필리핀의 평균양허관세율은 6.3%이며 평균실행관세율은 25.7%임
  - 2013년, 필리핀 농산물의 평균양허관세율은 9.9%, 평균실행관세율은 35.1%이며 비농산물의 평균양허관세율은 5.7%, 평균실행관세율은 23.4%임

〈표 Ⅲ-1〉 2013년 관세 적용범위

(단위: %)

구분	전체	농산물	비농산물	1995년 WTO가입
단순평균양허관세율	6.3	9.9	5.7	농산물할당관세(%): 9.2
단순평균실행관세율	25.7	35.1	23.4	농산물특별긴급관세(%): 13.3

출처: 세계무역기구(WTO) 통계 2014년 기준([http://stat.wto.org/TariffProfiles/PH\\_e.htm](http://stat.wto.org/TariffProfiles/PH_e.htm)) 검색일자 2015. 5.10

- 농산물의 경우 전체 품목의 약 80.2%가 25~50%의 높은 관세율을 적용받고 있으며 약 9.5%의 품목이 15~25%의 관세율을 적용받음
- 비농산물의 경우 전체 품목의 약 50%가 15~50%의 관세율을 적용받고 있으며 약 8%의 품목이 5~10%의 관세율을 적용받고 있음
  - 비농산물의 2.0%가 면세되고 있음

38) 필리핀 TC, <http://www.tariffcommission.gov.ph/eo-527>, 자료 검색일자 2015. 6. 1

39) 상동

〈표 Ⅲ-2〉 2013년 농산물·비농산물의 관세분포

(단위: %)

분포	면세	0≤5	5≤10	10≤15	15≤25	25≤50	50≤100	> 100
	관세품목 및 수입가격(비율)							
농산물								
양허 관세	0.4	48.9	28.0	9.5	3.3	9.6	0.4	0
실행 관세	0	2.9	5.4	0.7	9.5	80.2	0.7	0
비농산물								
양허 관세	3.9	58.0	23.7	12.9	0.9	0.6	0	0
실행 관세	2.9	0.0	8.0	0.2	25.9	24.9	0	0

출처: 세계무역기구(WTO) 통계 2014년 기준([http://stat.wto.org/TariffProfiles/PH\\_e.htm](http://stat.wto.org/TariffProfiles/PH_e.htm)) 검색일자 2015. 5.10

- 필리핀으로 수입되는 석유의 경우 양허세율은 아니나, 실행세율 적용에 있어 약 66.7%가 면세되고 있음
- 이송장비의 경우 실행세율 적용 시 0.8%가 면세되지만 양허세율 적용 시 면세되지 않으며 곡물 및 곡물 조제품의 경우 또한 실행세율 적용 시 0.3%가 면세되지만 양허세율을 적용하면 면세되지 않음
- 그 밖에 전자기기, 기계류, 기타제품의 경우 실행세율 적용 시보다 양허세율 적용 시 면세 비율이 더 큼
  - 전자기기의 경우 양허세율 적용 시 37.2%가 면세되는 반면, 실행세율 적용 시 18.3%가 면세되며 기계류의 경우 양허세율 적용 시 8.2%가 면세되지만 실행세율 적용 시 5.4%가 면세됨
  - 기타제품의 경우 양허세율 적용 시 15%가 면세되는 반면 실행세율 적용 시 4.8%가 면세됨

〈표 Ⅲ-3〉 품목별 관세율

(단위: %)

품목	WTO 양허세율			실행세율		
	평균	면세비율	상한	평균	면세비율	상한
동물성 생산품	37.6	0	50	20.5	0	45
유제품	27.2	0	40	3.9	0	7
과일, 채소, 식물	37.4	0	60	9.7	0	40
커피, 차	41.1	0	50	15.7	0	45
곡물 및 곡물조제품	37.6	0	50	10.2	0.3	50
종유, 지방 및 유지	36.8	0	60	5.4	0	15
당류와 설탕과자	44.7	0	80	20.4	0	65
음료 및 담배	45.2	0	50	8.2	0	15
면	10.0	0	10	2.6	0	3
기타 농산물	24.7	0	50	3.6	0	35
어류 및 어류제품	22.9	0	50	8.7	0	15
광물 및 금속	24.5	0.2	50	4.6	5.7	20
석유	-	-	-	1.0	66.7	3
화학제품	19.7	0.2	50	3.8	0.8	30
목재, 지류 등	23.9	0	50	6.6	6.0	30
직물	27.3	0	50	9.1	0.3	20
의류	30.0	0	30	14.8	0	15
가죽제품, 신발류 등	34.0	0	50	6.6	1.3	20
기계류	19.1	8.2	50	2.2	5.4	15
전자기기	18.4	37.2	50	3.9	18.3	30
이송장비	19.0	0	50	8.8	0.8	30
기타 제품	24.4	15.0	50	4.8	4.8	15

출처: 세계무역기구(WTO) 통계 2014년 기준([http://stat.wto.org/TariffProfiles/PH\\_e.htm](http://stat.wto.org/TariffProfiles/PH_e.htm)) 검색일자 2015. 5.10

□ 필리핀 관세율위원회에서 제공하는 2012~2013년도와 2014~2015년도의 평균 관세율 추이를 살펴보면 농산물 및 화학물, 나무, 의류, 종이 및 가죽류, 기계 운송장비 등은 2012~2013/ 2014~2015 의 평균 관세율이 동일함

○ 금속 및 비금속의 경우 2014~2015년 평균 관세율이 5.81%에서 5.75%로 하락함

□ 전체 관세율 평균은 7.12%로 기간 중 변화가 없었으며, 농업과 나무, 직물, 종이 및 가죽

류의 경우 평균 관세율보다 높은 수준인 반면, 기계 및 운송장비, 금속 및 비금속, 화학물질은 평균 관세율보다 낮은 수준임

○ 농업의 경우 11.92%로 평균 관세율보다 높은 관세율을 보이고 있음

〈표 Ⅲ-4〉 필리핀의 평균 관세율

(단위: %)

분야	2012~2013	2014~2015
농업	11.92	11.92
화학물질	4.07	4.07
나무, 종이, 가죽, 직물	9.24	9.24
금속 및 비금속	5.81	5.75
기계 및 운송장비	5.80	5.80
평균	7.12	7.12

출처: 필리핀 관세위원회(TC)(<http://www.tariffcommission.gov.ph/tcc-rulings-issued>)에서 year-2015 자료를 이용하여 작성함. 자료 검색일자 2015. 4. 20

## 2) 관세율 조회처

- 필리핀의 상품 분류는 HS 시스템을 따르며 자체 상품 분류코드로 SITC<sup>40)</sup> 방식을 원용한 PSCC 코드도 사용함<sup>41)</sup>
- 관세율은 필리핀 관세위원회(TC) 홈페이지(<http://tariffcommission.gov.ph/>)에서 조회가 가능하며 Tariff Finder 클릭 → (원산지증명서 발급 가능 품목) AK FTA선택 또는 원산지증명서 없이 통관 시 MFN 선택 → HS Code 입력 후 관세율 확인 가능

40) SITC, Standard International Trade Classification:1938년 국제연맹에서 무역통계의 국제적 비교를 위하여 제정된 상품 분류방식을 말함. 1963년에 개정되었으며 약 45,000개 품목을 1,312개의 기본항목, 177개의 group, 625개의 sub group, 56개의 division, 10개의 section으로 구분하고 있음

41) Philippine Standard Commodity Classification 홈페이지, <http://www.nscb.gov.ph/csd/pssc1.asp> 자료 검색일자 2015. 7.10

## [그림 Ⅲ-2] 필리핀 관세율 조회처



출처: TC, <http://finder.tariffcommission.gov.ph/>, 자료 검색일자 2015. 5.7

## 나. 협정세율

- TC는 관세법 및 세관법에 근거하여 관세율 정보와 수출입 관련 서류 양식, 한-ASEAN FTA 관련 법령 및 행정 명령(Executive Order), 관세 분류 코드 등의 정보를 제공하고 있음
- 필리핀은 아세안 국가 간 교역 증진을 위해 2003년 아세안 관세코드(AHTN, ASEAN Harmonized System of Tariff Nomenclature)<sup>42)</sup>를 채택함<sup>43)</sup>

42) '아세안 관세코드'는 아세안 10개 회원국이 공동으로 사용하게 될 1만 700개의 품목분류 코드를 말하며, 회원국들은 상호 수출품에 대해 8자리 또는 10자리의 관세분류 코드를 사용

43) 해외환경통합정보시스템([https://eishub.or.kr/industryinfo/lawPolicy\\_view.asp?idc=46467&gotopage=10&top=N](https://eishub.or.kr/industryinfo/lawPolicy_view.asp?idc=46467&gotopage=10&top=N))에서 해외환경산업정보-국가별 현황-필리핀 자료를 이용하여 작성함. 자료 검색일자 2015. 6. 12

- TC를 통해 품목 분류 번호(AHTN)와 원산지 선정 요건을 확인한 후 수출입하고자 하는 상품이 협정 관세율의 혜택을 받을 수 있는지 판별함
  - 우리나라의 경우 2008년 1월부터 한-ASEAN 상품 협정이 발효되어 2010년까지 한·필 양국 간 교역품목의 90%에 대한 관세가 철폐되었고 2016년까지는 대부분 품목에 대한 관세가 철폐 또는 인하될 예정임<sup>44)</sup>
  
- TC에서 한-ASEAN FTA 관련 행정명령(Executive Order), EO 52<sup>45)</sup>, EO 895<sup>46)</sup>, EO 812<sup>47)</sup>, EO 639<sup>48)</sup>, EO 638<sup>49)</sup> 등을 확인함<sup>50)</sup>
  - AKFTA 관련 행정명령 EO 812<sup>51)</sup>는 일반 품목 관세 삭감 규정을 명시하고 EO 638<sup>52)</sup>은 민감 품목 관세를 양허를 규정함
  
- 우리나라 관세청 FTA포털을 통해 한국과 필리핀 간의 협정세율 적용 품목, 상대국 세율, 원산지 기준 등을 확인할 수 있음
  - 원산지증명서(Certificate of Origin, C/O)의 경우 통일서식 'Form AK'를 사용하며 대한상공회의소 또는 FTA포털의 유니패스를 통해 신청 가능함

44) 외교통상부, 『2012 외국의 통상환경』, 「분야별 통상환경」, 2012, p. 12

45) Executive Order No. 52, s. 1998,

<http://www.gov.ph/1998/12/29/executive-order-no-52-s-1998/> 자료 검색일자 2015. 5. 14

46) Executive Order No. 895, s. 1983,

<http://www.gov.ph/1983/05/01/executive-order-no-895-s-1983/> 자료 검색일자 2015. 5. 14

47) Executive Order No. 895, s. 1983,

<http://www.gov.ph/1983/05/01/executive-order-no-895-s-1983/> 자료 검색일자 2015. 5. 14

48) Executive Order No. 639, s. 1953,

<http://www.gov.ph/1953/11/05/executive-order-no-639-s-1953/> 자료 검색일자 2015. 5. 14

49) Executive Order No. 638, s. 1981,

<http://www.gov.ph/1981/01/05/executive-order-no-638-s-1981/> 자료 검색일자 2015.5. 14

50) TC 행정명령 관련, <http://www.tariffcommission.gov.ph/all-executive-orders>, 자료 검색일자 2015. 5. 15.

51) Tha lawphil project, EXECUTIVE ORDER NO. 812 June 22, 1982,

[http://www.lawphil.net/executive/execord/eo1982/eo\\_812\\_1982.html](http://www.lawphil.net/executive/execord/eo1982/eo_812_1982.html), 자료 검색일자 2015. 6. 13

52) Executive Order No. 638, s. 1981,

<http://www.gov.ph/1981/01/05/executive-order-no-638-s-1981/>, 자료 검색일자 2015. 5. 16

## 다. 일반특혜관세 플러스(Generalized System of Preferences Plus; GSP+)

- 일반특혜관세제도(Generalized System of Preferences; 이하 GSP)는 선진국이 개도국에 완제품 및 반제품에 대해 관세면제 또는 최혜국 세율보다 낮은 관세를 부과하는 특혜이며 GSP+는 더 많은 범위의 제품에 더 낮은 세율을 부과함<sup>53)</sup>
  - GSP가 6,209종의 상품 중 2,442종의 상품에 0% 관세를 부과하고 3,767종 상품에 관세를 인하하는 반면 GSP+는 6,274종의 상품에 0%의 관세를 부과함
  - GSP 대상국은 세계은행의 분류에 따른 개도국이며 GSP+는 EU로 수출하는 비중이 매우 낮거나, 수출품이 다양하지 않은 국가로서 27개 국제협약을 통해 인권·노동권, 환경, 지배 구조원칙을 비준하고 이행하는 국가를 대상으로 함
    - 따라서 GSP는 자동으로 신청이 되며 GSP+는 EU에서 선정하게 됨
  
- EU는 2014년 12월 19일 ASEAN 국가 중 유일하게 필리핀에 GSP+의 특혜를 부여하였으며 필리핀은 EU 회원국에 6,274종의 제품을 0%의 관세로 수출할 수 있게 됨<sup>54)</sup>
  - 현재 EU는 아르메니아, 볼리비아, Cape Verde, 코스타리카, 엘살바도르, 조지아, 과테말라, 몽골, 파키스탄, 파나마, 파라과이, 페루 등 12개국에 GSP+를 부여하였으며 필리핀이 13번째로 GSP+를 부여받음
    - 필리핀의 대EU 주력 수출품인 코코넛과 수산물, 가공과일, 가공식품, 동물과 식물성 지방 및 오일, 섬유, 의류, 모자, 신발, 가구, 우산, 화학물질 등을 비롯하여 그 외 6,000여 개의 필리핀산 제품에 면세 혜택이 주어짐

53) 산업통상자원부 통상·FTA 게시판 홈페이지

[http://www.motie.go.kr/motie/py/td/tradefat/bbs/bbsView.do?bbs\\_seq\\_n=209633&bbs\\_cd\\_n=72&currentPage=1&search\\_key\\_n=&search\\_val\\_v=&cate\\_n=3&dept\\_v=&from\\_brf=brf&brf\\_code\\_v=3](http://www.motie.go.kr/motie/py/td/tradefat/bbs/bbsView.do?bbs_seq_n=209633&bbs_cd_n=72&currentPage=1&search_key_n=&search_val_v=&cate_n=3&dept_v=&from_brf=brf&brf_code_v=3),

54) 상동

라. 개도국 간 특혜관세(Global System of Trade Preferences among developing countries; GSTP)

- 개도국 간 특혜관세(Global System of Trade Preferences among developing countries; 이하 GSTP)는 개도국 간 집단적 자조정신(Collective Self-Reliance)하에 교역증진을 위하여 상호간 관세, 비관세장벽 철폐 또는 완화를 통해 생산 및 고용증진을 목적으로 체결된 무역협정으로 국제연합무역개발회의(UNCTAD)가 주관하였음<sup>55)</sup>
  - GSTP에 서명한 48개 개도국 1,550개 품목에 대한 관세양허협상이 타결되고 개도국 간의 무역증진을 위한 최초의 다자간 법적체계가 확립되었으며 현재는 44개 회원국이 있음
  
- 필리핀으로 수입되는 3개 품목에 대해 관세양허 원산지증명서를 제출하면 관세를 양허하고 있으며 이 증명서는 상공회의소 및 세관에서 발급받을 수 있음
  - 관세 양허는 기본세율의 10%까지 가능함

〈표 Ⅲ-5〉 필리핀 GSTP 양허율

(단위: %)

HS코드	품목명	관세	
		기본세율	GSTP양허율
3104300	Potassium sulphate containing not more than 52% by weight of K2O	10	10
4002300	Polybutadiene	20	10
84.06.390	Diesel and semi-diesel engines for tractors	20	10

출처: 대한상공회의소 무역인증 서비스센터(<http://cert.korcham.net/origin/index.htm?method=list&docSnum=24&menu=3>)에서 원산지기재요령-GSTP-대상국가 및 양허물품-필리핀 자료를 이용하여 작성함. 자료 검색일자 2015. 8.7

55) 대한상공회의소 무역인증서비스센터(<https://cert.korcham.net/origin/index.htm?method=list&docSnum=24>)에서 원산지증명-원산지 기재요령-GSTP개요 자료를 이용하여 작성함. 자료 검색일자 2015. 8.7

### 3. 필리핀의 통관절차<sup>56)</sup>

#### 가. 수입통관절차

- 수입통관절차는 우리나라와 같으며 크게 ① 수입신고 전 준비 및 물품 반입 → ② 수입 신고 및 심사 → ③ 관세납부 → ④ 신고 수리 및 물품 반출의 4단계로 분류할 수 있음
- 수입자는 필리핀 관세국의 고객등록시스템(Client Profile Registration System; CPRS)에 기업정보를 선등록 후 관세국 산하의 정보조사업무부서(Customs Intelligence Investigation Service; CIIS)를 통해 수입자면허(Customs Accreditation Secretariat; 이하 CAS)를 취득해야 함<sup>57)</sup>
  - CAS는 재무부가 발급하며, 면허의 취득을 위해서는 신청서, 증권거래위원회 (Security and Exchange Commission; 이하 SEC) 법인등기증, 재무제표, 소득세 납부실적, 각종 유틸리티 청구서 등을 제출해야 함
  - 수입업자는 필리핀 세관에 2천페소의 면허비와 진행비(processing fee) 1천페소를 납부해야 함
  - CAS의 취득은 통상 현지 업체 및 브로커(Broker)를 통해 진행됨
  - 면허 신청을 위한 구비서류
    - 면허 신청서(Application Form)
    - 법인등기사본(Sec Certificate of Registration)/개인사업자등록증사본(Proof of Registration of DTI)
    - 회계사가 서명한 재무제표 사본(Audited Financial Statement)
    - 법인세 납부증명(Income Tax Return of the Company)
    - 각종 공과금 납부증명 (Proof of Utility Billing) 등

56) 『신홍교역국의 통관환경 연구-필리핀 편』(2011) 보고서의 통관절차를 직접 인용하되, 일부 내용을 수정 및 보완하였음

57) DTI 홈페이지, <http://www.dti.gov.ph/dti/index.php/about/dti-offices>, 자료 검색일자 2015. 6. 10

- 수입면허 취득 절차는 SEC에서 Certificate of Good Standing) 진행(약 4주 소요) → BIR(메인오피스) 서류 및 사진 제출 → Service Provider(세관 승인 브로커 통해) CPRS 전산입력 → 관련 서류 준비 및 사진촬영-세관에 서류 및 사진 제출 → 사무실·창고 검사 → 세관 이메일 발송 → 수입면허 수령의 순서로 이루어짐<sup>58)</sup>
  
- 수입자 면허는 기존에 수입자가 세관에만 등록하였으나 2014년 2월부터 BIR에도 등록을 의무적으로 이행해야 하는 행정명령(Revenue Memorandum Order 04-2014)이 발표 됨<sup>59)</sup>
  
- 그러나 관세국, BIR, 증권거래위원회의 세 부처 간 서로 협조가 이루어지지 않고 바뀐 수입자 면허 등록 절차를 수입자가 제대로 인식하지 않아 처리가 지연되고 있다는 보도가 있었음<sup>60)</sup>
  - 기존 수입면허 등록 절차가 관세국 등록(약 2주 소요)으로 비교적 간단했던 것에 비해 새로 도입된 취득 절차는 증권거래위원회 확인 절차가 기존에 비해 더욱 까다로움
  - 또한 BIR 면허등록에 약 8주가 추가적으로 소요되면서 행정처리가 지연되고 있음
  - 증권거래위원회의 경우 하루에 150개의 업체만 신청할 수 있도록 신청업체 수에 제한을 두고 있으며, BIR은 주사무소에서만 등록을 받고 있음
    - 따라서 등록업체는 지역사무소의 협조하에 세무신고 내역 등을 확인받아야 하나 실제 주사무소에 업체가 직접 방문해야만 확인을 받아 등록이 가능하기 때문에 제

58) KOTRA 글로벌 윈도우, 「필리핀 수입면허 취득절차 변경으로 행정 불편 가중」  
[https://www.globalwindow.org/gw/overmarket/GWOMAL020M.html?BBS\\_ID=10&MENU\\_CD=M10103&UPPER\\_MENU\\_CD=M10102&MENU\\_STEP=3&ARTICLE\\_ID=5017734](https://www.globalwindow.org/gw/overmarket/GWOMAL020M.html?BBS_ID=10&MENU_CD=M10103&UPPER_MENU_CD=M10102&MENU_STEP=3&ARTICLE_ID=5017734), 자료 검색일자 2015. 8.1

59) 필리핀 국세청 홈페이지(<http://www.bir.gov.ph/index.php/revenue-issuances/revenue-memorandum-orders/2014-revenue-memorandum-orders.html>)에서 2014-RMO No. 04 자료를 이용하여 작성함. 자료 검색일자 2015. 7.12

60) KOTRA 글로벌 윈도우, 「필리핀 수입면허 취득절차 변경으로 행정 불편 가중」  
[https://www.globalwindow.org/gw/overmarket/GWOMAL020M.html?BBS\\_ID=10&MENU\\_CD=M10103&UPPER\\_MENU\\_CD=M10102&MENU\\_STEP=3&ARTICLE\\_ID=5017734](https://www.globalwindow.org/gw/overmarket/GWOMAL020M.html?BBS_ID=10&MENU_CD=M10103&UPPER_MENU_CD=M10102&MENU_STEP=3&ARTICLE_ID=5017734), 자료 검색일자 2015. 8.1

한된 업체 수와 실제 등록의 불편함으로 인해 혼선이 빚어지고 있음<sup>61)</sup>

- 수입면허를 취득해야 하는 현지 진출 한국 기업 및 주재상사의 경우 절차가 변경되면서 행정처리비용이 추가적으로 발생하여 피해를 보았음<sup>62)</sup>
  - 또한 면허 갱신을 위해 일시적으로 수입이 지체되는 등의 문제가 발생하고 있음<sup>63)</sup>
- 수입자는 DTI의 홈페이지를 통해 필리핀 수입통관절차 및 규제 내용을 확인할 수 있음<sup>64)</sup>
- 필리핀 정부는 국가의 안전, 보안, 위생, 기타 산업 보호 등의 이유로 일부 제품의 수입을 제한 또는 금지하고 있으며 수출자들은 수입업무부서에 문의하여 해당 물품의 수입금지 여부를 확인할 필요가 있음
- 물품은 크게 수입금지 품목, 허용품목, 규제대상품목의 세 가지로 구분되며 미리 물품의 분류를 확인하여 필요 서류 등을 구비해두어야 함
- 수입 규제대상품목의 경우 각 해당 품목을 담당하고 있는 정부기구의 승인을 받아 수입 규제품목 관련 인증을 획득한 후에 공인은행(Authorizes Agent Bank; AAB)을 통해 부과된 세금을 납부해야 함<sup>65)</sup>
- 수입자는 해당 물품이 한-ASEAN FTA 관세 양허대상 품목인지 여부를 확인해야 함
- 한국 정부의 FTA포털이나 TC의 관세관련 법령을 통해 물품의 HS Code, 협정세율 및 원산지 기준을 확인할 수 있음

61) 상동

62) 상동

63) 상동

64) DTI 홈페이지, <http://www.dti.gov.ph/dti/index.php/services/import-essentials>, 자료 검색일자 2015. 7.10

65) aTkati 농수산물수출지원정보, 「필리핀 통관 및 검역」, [http://www.kati.net/downloadEgov.do;jsessionid=McEgDag9PoRES1xe3ndaQblzTwdX11r03Es1VSGcQFZqgLOGSEOEEewjJeSkThsN,kati-was\\_servlet\\_engine7?filePath=//upload&fileName=%ED%95%84%EB%A6%AC%ED%95%80\\_%ED%86%B5%EA%B4%80\\_%ED%86%B5%EA%B4%80%EA%B2%80%EC%97%AD.pdf&fileSaveName=%ED%95%84%EB%A6%AC%ED%95%80\\_%ED%86%B5%EA%B4%80\\_%ED%86%B5%EA%B4%80%EA%B2%80%EC%97%AD\\_\(20140218113818\).pdf](http://www.kati.net/downloadEgov.do;jsessionid=McEgDag9PoRES1xe3ndaQblzTwdX11r03Es1VSGcQFZqgLOGSEOEEewjJeSkThsN,kati-was_servlet_engine7?filePath=//upload&fileName=%ED%95%84%EB%A6%AC%ED%95%80_%ED%86%B5%EA%B4%80_%ED%86%B5%EA%B4%80%EA%B2%80%EC%97%AD.pdf&fileSaveName=%ED%95%84%EB%A6%AC%ED%95%80_%ED%86%B5%EA%B4%80_%ED%86%B5%EA%B4%80%EA%B2%80%EC%97%AD_(20140218113818).pdf), 자료 검색일자 2015. 8. 2

- 필리핀은 TC에서 게재한 행정명령을 통하여 한-ASEAN FTA의 관세양허를 규정하고 있음
- 수입물품은 단순소비재인 경우와 단순소비재가 아닌 경우로 나뉘어 통관이 진행됨
- 단순소비재가 아닌 물품의 경우 다시 보세공장용과 보세공장용이 아닌 물품으로 나뉘어 통관이 이루어짐
  - 수입물품이 단순소비재인 경우 소비재 수입증명서가 첨부된 소비재 반입 신청서를 EPD(Entry Processing Division)에 제출하고 소비재 수입증명서와 확인서를 FED(Formal Entry Division)에 제출하면 됨
  - 수입물품이 단순소비재가 아닌 경우에는 보세공장용인 경우와 보세공장용이 아닌 경우로 나뉘어 통관이 진행됨
    - 보세공장용일 경우에는 필리핀 관세국에 보세 반입을 신청하여 물품을 반출하고, 보세공장용이 아닐 경우에는 FED(Formal Entry Division; FED )의 특별수송허가 (Special Permit to Transfer; SPT)를 받아 물품을 반출함
- 수입자는 필리핀의 통관 관련 정부부처가 연계된 단일 통관 창구(National Single Window)사이트를 통해 수입신고를 하며, 세관 시스템에 수입화물 정보를 입력한 후 출력하여 현장에 접수하여 세관에 수입통관 프로세스를 진행함
  - 수입신고 시 제출할 필수서류는 선하증권, 화물운송장, 상업송장, 견적송장, 포장명세서 등이 있으며 필요시 수입규제품목 관련 라이선스/품질인증마크/품목별 인증을 제출해야 함
  - 수입신고서는 수입자, 하물인수자(consignee), 어음소유자(holder of the bill)에 의해 서명되어야 하며, 서명은 개인 또는 회사, 기업의 책임자 또는 허가를 받은 통관대행업자(customs broker) 등에 의해 이루어짐<sup>66)</sup>

66) <http://customs.gov.ph/customs-declaration-form/>에서 수입신고서를 다운로드할 수 있음. 자료 검색일자 2015. 5. 22

- 수입자는 통관 시 필수 제출 서류 이외에도 공공 보건, 안전, 국가안보, 국제 협약 준수 및 지역 산업 보호를 위해 추가서류(Supporting Documentation)를 제출해야 하는 경우가 있음
- 해당 서류는 수입 규제품목 관련 라이선스/품질인증마크/품목별 인증 등임

〈표 Ⅲ-6〉 필리핀 수입 통관 시 추가서류 요구 품목

해당품목	추가 제출 서류
Fertilizers	<ul style="list-style-type: none"> <li>- Permit for Imported Fertilizer Product Registration</li> <li>- Permit for Experimental Use Permit for Fertilizer Efficacy Trial</li> </ul>
Animal Product	<ul style="list-style-type: none"> <li>- Veterinary Certificates (clean report of findings)</li> <li>- CITES Import Permit (Export Permit from shipper) for endangered species</li> <li>- Certificate of Product Registration</li> </ul>
Motor Vehicles	<ul style="list-style-type: none"> <li>- Permit to No-Dollar Importation of Used Motor Vehicle and Affidavit of Undertaking</li> <li>- Authority to Import Under EO 782 As Amended By EOs 354 and 361(Used Trucks, Engines, special Purpose Vehicles) and Joint Affidavit of Undertaking</li> <li>- Permit for Spare Parts Importation (for Motorcycles and Motor Vehicles) and Affidavit</li> </ul>
Movie/TV Products	<ul style="list-style-type: none"> <li>- Import Permit (for Movie and TV Products)</li> </ul>
Pesticides	<ul style="list-style-type: none"> <li>- Registration of a Pesticide Active Ingredient</li> <li>- Registration of a Pesticide Product</li> </ul>
Plants and Plant Products	<ul style="list-style-type: none"> <li>- Permit to Import Plants and Plant Products</li> <li>- Plants and Plant Products derived from or that include GMO Genetically Modified materials are subject to permit control per AO2002.</li> <li>- Phytosanitary Certification</li> </ul>
Radio Transmitter(s), Transceiver(s)	<ul style="list-style-type: none"> <li>- Permit to Purchase/Possess Radio Transmitter(s),Transceiver(s)</li> </ul>
Videograms (DVDs, Video-CDs, VHS Tapes)	<ul style="list-style-type: none"> <li>- Permit for Videogram Import Clearance</li> </ul>

출처: 1. 한국조세재정연구원, 『신홍교역국의 통관환경 연구: 필리핀』, 2011. 12, p. 55

2. Fedex Country Snapshot, <https://smallbusiness.fedex.com/international/country-snapshots/p-hilippines.html>, 자료 검색일자 2015. 8.2

- 정부기관 인증을 거친 수입 규제 품목의 수입신고서는 필리핀 세관에서 신속통관(Supper Green Lane; 이하 SGL)과 저위험 화물통관(Green Lane; 이하 GL), 고위험 화물통관(Red lane; 이하 RL) 등으로 분류되어 통관됨<sup>67)</sup>
  - SGL은 우수 수입업자를 대상으로 화물 도착 전에 전자서류로 통관을 신청, 물품 도착 후 추가 서류 및 실제 검사 없이 통관을 진행하는 제도임
    - 그 외 수입업체들은 세관에서 수입통관을 진행할 경우에 RL(서류검사 및 물품검사), GL(서류 및 물품검사 면제)로 분리되어 수입 통관됨
  
- 필리핀 세관은 수입물품을 대상으로 세관검사(customs inspection), 관세분류(tariff classification), 관세평가(appraisalment) 등을 진행하며, 수입에 따르는 각종 세금, 관세 및 기타 요금을 부과함
  - 세관원은 물품의 패키지가 세관에 수입신고 내용, 송장, 여타 다른 문서의 내용과 일치하는지 확인하고 필요시에 샘플검사를 진행함
  - 세관원은 모든 합리적인 방법을 동원하여 물품의 가격이나 가치를 평가하며 송장, 선서진술서, 제조원 등의 보고서 등을 조사함
  
- 세관원은 관세에 상응하는 담보(국내선하증권, 은행지불보증, 채권 등)나 관세의 납부를 확인한 후 신고를 수리함
  - 수입자는 수입하기 전에 수입신고서를 공인은행(AAB)에 제출하여야 하며 세관을 통해 부과된 세금을 동 은행에 제출해야 함
  - 필리핀의 과세가격은 거래가격을 기초한 국내 인도가격에 의해 결정되며 수입물품에는 관세, 부가가치세(12%), 개별소비세(excise tax) 등이 부과됨
    - 개별소비세 부과 대상 품목은 광물, 석유제품, 자동차, 주류, 담배, 화장품 등임

67) aTkati 농수산물수출지원정보, 「필리핀 통관 및 검역」, [http://www.kati.net/downloadEgov.do;jsessionid=McEgDag9PoRES1xe3ndaQblzTwdX11r03Es1VSGcQFZqgLOGSEOEewjJeSkThsN.kati-was\\_servlet\\_engine7?filePath=//upload&fileName=%ED%95%84%EB%A6%AC%ED%95%80\\_%ED%86%B5%EA%B4%80\\_%ED%86%B5%EA%B4%80%EA%B2%80%EC%97%AD\\_.pdf&fileSaveName=%ED%95%84%EB%A6%AC%ED%95%80\\_%ED%86%B5%EA%B4%80\\_%ED%86%B5%EA%B4%80%EA%B2%80%EC%97%AD\\_\(20140218113818\).pdf](http://www.kati.net/downloadEgov.do;jsessionid=McEgDag9PoRES1xe3ndaQblzTwdX11r03Es1VSGcQFZqgLOGSEOEewjJeSkThsN.kati-was_servlet_engine7?filePath=//upload&fileName=%ED%95%84%EB%A6%AC%ED%95%80_%ED%86%B5%EA%B4%80_%ED%86%B5%EA%B4%80%EA%B2%80%EC%97%AD_.pdf&fileSaveName=%ED%95%84%EB%A6%AC%ED%95%80_%ED%86%B5%EA%B4%80_%ED%86%B5%EA%B4%80%EA%B2%80%EC%97%AD_(20140218113818).pdf), 자료 검색일자 2015. 6.13

- 세관원은 검사받지 않은 물품의 경우 신속하고 빠른 운송을 위해 현금 보증으로 국내 선하증권, 은행지불보증, 채권에 상당하는 금액을 요구할 수 있고, 금액은 세금·관세 또는 다른 지불해야 할 요금의 100%임
  - 현금 보증금이 지불되지 않았을 경우, 세금, 관세, 다른 지불 요금 등이 지급될 때까지 물품 운송이 보류됨
  
- 관세는 수입된 물품이 소비를 위해 국내 시장으로 반입되기 이전에 처리되어야 하며, 세관은 OLRs(on-line release system)를 통해 은행으로부터 관세 납부 사실을 통보받으면 수입자에게 화물을 양도함
  
- 보세공장에서 제조, 가공된 물품은 보세상태에서 직접 수출이 가능하며 적법한 절차에 따라 세금이 면제됨
  - 수출을 위해 제조, 가공되는 보세공장의 수입된 물품들은 보세공장으로 들어온 날로부터 9개월 내에 사용되어야 하며, 충분한 사유가 있을 시 세관장의 허락하에 완료일로부터 3개월까지 사용기한의 연장이 가능함
    - 허용 기간 내에 사용되지 않은 제조를 위한 수입물품은 그 물품에 상응하는 세금을 납부하여야 함
  
- 관세 환급은 재무부 장관 승인이 있을 경우 관세 환급 또는 관세 환급 예정액만큼의 세액 공제보증서(tax credit certificate)를 발행하는 방식으로 이루어짐
  - 필리핀 관세표(Tariff and Customs Code of the Philippines; 이하 TCP) Section 106에 의한 관세 환급 품목은 선박 운항용 연료, 도시가스 생산과 전력 생산용 원유 및 역청, 석유나 석유류등임
  
- 수입자는 수입 관련 자료를 수입일로부터 3년간 보관해야 하며, 세관은 수입업자의 세관 규칙 준수 여부를 확인하기 위하여 수입 완료 후 3년간 수입자가 보관한 서류를 검사할 수 있음

## 나. 수출통관절차

- 수출자는 수출입 증명을 DTI나 SEC에 등록하고 거래하게 될 도시나 해당 지방자치단체, BIR, 등에도 미리 등록하여 수출 물품이 통관될 수 있도록 준비해야 함
  - 모든 수출자들은 BIR 등록 시 제공되는 고유의 납세등록번호(taxpayer identification number; TIN)를 통관 과정에서 사용하여야 함
  
- 수출업자는 외국인 구매자에게 견적송장을 보낸 후 무역거래가 확정되고 나면 외국인 구매자가 사인한 견적송장을 다시 돌려받아야 함
  
- 수출업자는 공인은행(AAB)을 통하여 신용장, 대금지급인환증(document against payment), 인수인도조건(document against acceptance), 당좌계정(open account), 상품인도결제(cash against document), 가지급(prepayment advance), 회사 간 당좌계정(intercompany open account), 전신환(telegraphic transfer) 등을 통해 대금을 지급받게 됨<sup>68)</sup>
  
- 수출업자는 물품 운송 준비가 끝나면 수출신고서(export declaration form)를 작성하여 추가 서류들과 함께 세관에 제출하고 세관은 AL(Authority to Load)에서 이를 검사함<sup>69)</sup>
  - 수출통관 서류 샘플은 BETP(Bureau of Export Trade Promotion; BETP), DTI 지역사무소(Provincial offices), 세관 진행부서(Processing Units), 원스탑 수출 진행 센터(OSEDCs, One-Stop Export Documentation Center), 필리핀 수출사무소(PHILEXPORT offices) 등에서 얻을 수 있으며 수출규제 품목의 경우 관련 정부기관의 승인을 획득해야 함
  - 수출통관 필수 서류는 선하증권/항공화물운송장, 상업송장/견적송장(TIN 기재), 포장명세서 등이며 특정 물품의 경우 추가 서류를 세관에 제출해야 함
  - 사전수출 승인 품목의 경우 관련 수출 승인 서류를 미리 준비해야 하며 특정 품목

68) DTI 수출업무부서, <http://www.dti.gov.ph/dti/index.php?p=223>, 자료 검색일자 2015. 5.20

69) PHIL Export, <http://www.philexport.ph/web/philexp/export-assist>, 자료 검색일자 2015. 5.20

수출 시 품목별로 개별 인증기관의 허가를 획득해야 함

- 코코넛을 수출하려면 필리핀의 PCA(Philippine Coconut Authority)에 등록해야 하며 필리핀산 돌이나 나무 등을 수출할 경우 해당 품목의 수출 승인을 별도로 획득해야 함
- 한국으로 수출 시 포장단위로 나무로 만들어진 팔레트를 사용하게 되면 모든 나무 팔레트가 검역을 받아야만 한국의 세관에서 별도의 과태료 없이 통관이 가능함

□ 필리핀은 2012년 7월부터 행정명령을 통하여 수출자동신고시스템(AEDS, Automated Export Declaration System)의 실행을 공고하였으며 자유무역지역지역 등록 수출업체 및 수출 지향적인 기업(export-oriented), 수출개발법(Export Development Act)에 따라 운영되는 커피 수출 기업 등을 대상으로 실시함

□ 필리핀 수출 통관은 특별한 하자가 없는 한 2일에서 3일이 소요됨

- 대부분의 선하증권은 사본 처리하여(Surrender) 한국에서 선하증권 원본 없이도 사본만으로 실시간 통관이 가능함(원본 없이도 수출자가 사본처리를 해주면 수입업자가 원본 없이도 물건을 찾아감)
- 전시회 등 일시적인 수입물품을 반출할 경우 수출신고서, 상업송장, 포장명세서, 선하증권, 입국증명서 원본을 세관에 제출해야 함

□ 수출 제품 생산을 위해 수입된 자본재의 관세 환급을 위해서는 수출제품의 제조 및 생산에 실제 사용된 수입자재의 수량(분량) 및 가격과 실제 납부한 관세를 서류상으로 입증해야 함

- 관세 환급 또는 관세 환급 예정액에 대한 세액공제 보증서는 기납부 관세의 100%를 초과할 수 없음
  - 필리핀 경제개발청(NEDA, 세관 관할 부처)에서 자재 수입 당시 해당 자재가 필리핀 내에서 생산되고 있지 않거나 경쟁력 있는 자재가 아님을 입증해야 함
- 수입된 자재는 수입일로부터 1년 안에 완제품으로 수출되어야 하고 수출 후 6개월 안에 해당 관세 환급 혹은 세액공제 보증서를 청구해야 함

- 필리핀에서 수출을 하는 경우 수출통관 면장을 처리하는 관세사에게 지급하는 중개수수료는 수입 중개수수료의 50%만 지급됨
- 수출세는 없으며 수출 인지세는 115페소를 납부하면 됨

#### 4. 수출입 규제<sup>70)</sup>

##### 가. 수출입 금지 물품

- 필리핀은 제반 국내법에 근거하여 공공위생, 국가 안전 및 보안을 위해 필요하다고 판단되는 물품의 수출입을 금지함<sup>71)</sup>
- 수입금지 품목은 중고 자동차, 중고 타이어, 중고 의류를 비롯하여 공공위생, 안전 · 보건상 필요하다고 판단되는 폭발물, 불온서적, 비디오, 영화, 아편, 마약, 도박 관련물, 낙태 관련 약품 및 기구 등임<sup>72)</sup>
  - 계면활성제를 포함하는 세탁 세정제 및 산업 세정제(Republic Act No. 8970, 벌금 200,000페소)
  - 오른쪽 핸들차량(Republic Act. No. 8506, 벌금 50,000페소)
  - 장난감 총기와 폭발물(Letter of Instruction No.1264)
    - 법적으로 허가된 모터 스포츠 이벤트, 오프로드 특수목적 차량 등 국가나 지방자치단체의 차량을 제외한 모든 오른쪽 핸들 차량의 수입, 운영 등록은 모두 금지됨
  - 지적재산권법 위반상품(Republic Act No. 8293)

70) 『신홍교역국의 통관환경 연구-필리핀 편』(2011) 보고서의 수출입규제를 직접 인용하되, 일부 내용을 수정 및 보완하였음

71) DTI 홈페이지, <http://www.dti.gov.ph/dti/index.php/services/import-essentials> 자료 검색일자 2015. 4.10

72) 무역협회 비관세장벽 홈페이지 <http://antidumping.kita.net/main.screen> 자료 검색일자 2015. 4. 11

- 현옷(Republic Act No. 4653)
    - 불법적인 개인, 협회 또는 법인의 현옷, 녕마의 수입금지(위반 시 2~5년의 징역)
  - 중고차 부품(대통령령, Executive Order -156)<sup>73)</sup>
    - 자동차의 제조 및 녹다운(CKD)<sup>74)</sup> 산업 육성을 위해 자동차 개발 프로그램(MVDP)을 제정하여 중고차 수입을 금지하고 있음
    - 2008년부터 수빅, 카가얀 경제특구를 통한 중고차 수입은 허용하였으나 이 지역의 밀수가 성행하며 2013년 7월부터 카가얀의 중고차 수입은 금지되었으며 수빅항을 통한 수입만 예외적으로 허용하고 있음
  - 관세법 제101조에서 정하는 다음의 품목
    - 폭약 및 총기, 무기류 및 부품(특별히 승인된 것 제외)
    - 내란, 선동 등의 불온한 내용을 담고 있는 서적, 생명의 위협을 담고 있거나 신체 해악을 주는 내용을 담고 있는 서적
    - 불법 낙태용 도구 및 약품 등
    - 도박용구, 카드, 기구 등
    - 필리핀 정부 공인 외 추첨 및 광고 및 목록
    - 전부 또는 일부가 금, 은, 기타 귀금속으로 제조된 물품으로 정확한 순도가 표시되지 않은 것
    - 식품 의약품 법을 위반한 식품 및 약품
    - 마리화나 및 기타 마약 등
    - 아편 흡입용 파이프 및 그 부품(원료는 불문)
    - 기타 법률에 의해 수입이 금지된 것
- 그 밖에 전략물자 및 공업화에 필요한 원자재 등의 수출이 제한되어 있으며 알바니아, 앙골라, 이집트, 라오스, 리비아, 몽골, 모잠비크, 미얀마, 북한으로의 물품 수출은 통상 산업부 산하 국제무역공사(PITC)의 사전허가를 득해야 함<sup>75)</sup>

73) 외교통상부, 『2013 외국의 통상환경』, 「아시아, 대양주」, 2013.12, p. 520

74) 상대국에 현지공장을 건설하고 자국의 부품, 반제품을 가져와 현지에서 직접 조립 판매하는 수출(현지 조립 수출 방식)

75) 해외환경통합정보 시스템([https://eishub.or.kr/industryinfo/lawPolicy\\_view.asp?idx=46467&goto](https://eishub.or.kr/industryinfo/lawPolicy_view.asp?idx=46467&goto))

- 수출금지 품목은 2014년 기준으로 금, 계, 새우, 맹그로브, 산호 등이며 수출규제 품목은 커피, 철, 구리, 망간, 화약 등임<sup>76)</sup>
  - 수출금지 및 규제 품목은 수출지원네트워크(Export Assistance Network)에서 관리하고 있음

## 나. 라벨링 및 인증

### 1) 라벨링

- 필리핀으로 수입되는 제품의 라벨링에는 원산지, 브랜드, 트레이드마크, 물리적·화학적 구성성분, 순 중량이나 크기, 제조업자의 주소 등의 정보가 필수적으로 포함되어야 함<sup>77)</sup>
  - 위반 시 5,000페소 벌금 및 6개월의 징역형이 부과됨
- 식품 및 의약품의 경우 식약청(FDA)의 성분 및 효능 테스트 통과가 필요하며 섬유직물, 기성복, 의류, 액세서리 등은 라벨링을 의무화하고 있음<sup>78)</sup>
- 식품의 경우 식약청에 신청서류를 제출하면 담당부서가 검토하여 제품등록을 승인하며 4,000~10,000페소의 비용이 발생하고, 90영업일의 기간이 소요됨
- 수입식품의 라벨링 시 포함되어야 하는 정보는 식품의 이름, 제품에 사용된 재료(사용된 양이 큰 순서대로/첨가제, 향료, 방부제포함), 순 내용물 및 건조된 중량, 생산자(포장자)나 유통업자의 주소(수입물품의 생산국과 필리핀 수입자(유통업자)의 주소 등임<sup>79)</sup>

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page=10&top=N)에서 해외환경산업정보-국가별 환경현황-필리핀-법령/정책 자료를 이용하여 작성함. 자료 검색일자 2015. 6.12

76) Export Marketing Bureau, [http://www.emb.dti.gov.ph/downloads/Consolidated\\_List\\_of\\_Prohibited\\_and\\_Regulated\\_Products\\_for\\_Export\\_by\\_Agency\\_Dec2014.pdf](http://www.emb.dti.gov.ph/downloads/Consolidated_List_of_Prohibited_and_Regulated_Products_for_Export_by_Agency_Dec2014.pdf) 자료 검색일자 2015. 6.15

77) 한국농수산물유통공사, 「필리핀 숙취해소음료 미니시장조사 최종보고서」, pp.17~18(발행년도 미표기)

78) 외교통상부, 『2013 외국의 통상환경』, 「아시아, 대양주」, 2013.12, p. 520

79) aTkati 농수산물수출지원정보, 「필리핀수입관련제도」, <http://2014.kati.net/downloadEgov.dojs>

- 2013년 가정용 살충제의 제조 및 수입과 판매에 대해 안전수칙 및 라이선스 취득 요건이 엄격히 강화되었고 시장 모니터링을 통해 규제 요건에 미달하는 품목들이 몰수조치되었으므로 유의해야 함<sup>80)</sup>
- 2013년 9월 ‘완구류 안전표시법’이 의회에서 통과되었으며 완구에 포함된 중금속 등 위험 물질 표시가 의무화됨<sup>81)</sup>
  - 따라서 2014년 9월부터 필리핀에 수출하는 모든 완구류에는 라벨링이 의무화됨
    - 한국산 완구 수출은 연간 300만달러에 달하기 때문에 직접적인 영향을 받을 것으로 예상됨

## 2) 필리핀의 수입제품 통관 인증제도(Import Commodity Clearance; ICC) 인증

- 필리핀의 인증제도에 대해 명시하고 있는 법은 공공법 4109(Republic Act No. 4109)이며 관련 규정에 대한 내용은 DTI의 표준청(Bureau of Product Standard; 이하 BPS)홈페이지에서 확인 가능함<sup>82)</sup>
- 마닐라 무역관에 따르면 필리핀은 강제인증과 임의인증 제도가 별도로 없으며 BPS가 매년 인증 대상 품목을 발표하여 품목이 바뀌므로 미리 확인하는 것이 좋음
- 필리핀의 표준화 및 인증은 해당 업종의 제품과 관련된 필리핀 정부 유관 기관 및 국제공

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essionid=MSy3TW55BXESTPVzj9U2RffRd6yrJncB5wTD1hSWsc0J6eAW6MehEv0z9RfeALzF,kati-was\_servlet\_engine11?filePath=//upload&fileName=%ED%95%84%EB%A6%AC%ED%95%80%20%EC%88%98%EC%9E%85%EA%B4%80%EB%A0%A8%EC%A0%9C%EB%8F%84,hwp&fileSaveName=%ED%95%84%EB%A6%AC%ED%95%80%20%EC%88%98%EC%9E%85%EA%B4%80%EB%A0%A8%EC%A0%9C%EB%8F%84,hwp 자료 검색일자 2015. 6. 7

80) KOTRA 글로벌 윈도우, 「필리핀, 가정용 살충제에 대한 라이선스·등록 규제 개정」, [http://www.globalwindow.org/gw/overmarket/GWOMAL020M.html?BBS\\_ID=10&MENU\\_CD=M10103&UPPER\\_MENU\\_CD=M10102&MENU\\_STEP=3&ARTICLE\\_ID=5006354&ARTICLE\\_SE=20302](http://www.globalwindow.org/gw/overmarket/GWOMAL020M.html?BBS_ID=10&MENU_CD=M10103&UPPER_MENU_CD=M10102&MENU_STEP=3&ARTICLE_ID=5006354&ARTICLE_SE=20302) 자료 검색일자 2015. 5.9

81) 외교통상부, 『2013 외국의 통상환경』, 「아시아, 대양주」, 2013.12, p. 520

82) Chan Robles, Philippines Taxation Law, <http://www.chanrobles.com/republicacts/republicactno4109.html> 자료 검색일자 2015. 5. 10

인기관(ISO, IEC)에서 전적으로 관여함<sup>83)</sup>

- 현지에서 인지도 및 효용성이 높은 국제인증으로는 ISO9001이 있으며, 이외에도 각각의 분야에 필요한 국제인증을 요구함

□ 표준화 및 인증이 필요한 제품은 필리핀 규격(Philippine Standard; PS) 조항에 의거, DTI의 BPS에서 제공하는 ICC(Import Commodity Clearance; ICC) 마크 획득이 필요함<sup>84)</sup>

○ ICC 인증 필요 서류:

- ICC 인증 신청서 원본과 공증된 3장의 사본, 선하증권, 제품리스트, 송장(Invoice), DTI 및 SEC에 수입자로 등록한 등록 서류, 표준규격 인증서(ISO 등 국제 표준) 등이 있음

○ ICC 인증서 획득을 위해서는 다음의 네 가지 중 한 가지 요건에 해당되어야 함

- 필리핀 BPS의 제품 테스트는 없었으나, ISO9001:2000을 소유하고 있는 경우
- 필리핀 BPS의 제품 테스트와 ISO9001:2000을 소유하고 있는 경우
- 수입 허가제도의 수입관리 대상 제외 품목으로 필리핀 BPS의 제품 테스트와 ISO9001:2000을 소유하지 않고 있는 경우
- 필리핀 표준 규격과 안전 규격 마크(Safety Certification)가 있는 경우

□ 표준화 인증은 전기·전자, 기계, 섬유, 화학 분야에서 이루어지고 있으며 생산자의 제품의 질을 판단하기보다는 현지 시장에서의 사용 가능 여부와 자국민 경제 및 건강에 미칠 영향력 등을 기준으로 판단함<sup>85)</sup>

○ 전기/전자, 석유/화학공업 및 건축/건설의 경우는 표준 규격 조건과 함께, 제품별 사용 목적에 따라 세부적으로 분류된 동종 민간단체의 규격 조건을 준수해야 함

- 일반적인 전자제품 수입 시, TUV Rheinland Philippines Inc.에 테스트를 받은 후

83) 고령친화산업지원센터(<https://www.khidi.or.kr/board/view?linkId=125859&menuId=MENU0029>)에서-수출지원정보-필리핀 인증 자료를 이용하여 작성함. 자료 검색일자 2015. 6. 7

84) 상동

85) 고령친화산업지원센터(<https://www.khidi.or.kr/board/view?linkId=125859&menuId=MENU0029>)에서-수출지원정보-필리핀 인증 자료를 이용하여 작성함. 자료 검색일자 2015. 6. 7

이를 필리핀 DTI에 제출하여 수입물품 허가서(ICC)를 획득한 후 기타 수입 절차에 따른 업무를 추진함<sup>86)</sup>

- 중고 가전제품의 경우 필리핀 환경자원부(DENR, Department of Environment and Natural Resources)로부터 환경통관인증서(Environmental Clearance Certificate)를 발급받고 정확한 송장가액(Invoice value) 책정을 위해 선적지의 필리핀대사관으로부터 상업송장인증서(Authentication of Commercial Invoice)를 추가 발급받아야 함

- 표준화 인증 신청비용은 300페소이고, 심사자들의 이동이나 숙박, 식사 등에 관한 제반비용 또한 신청자가 부담해야 하며 이러한 진행비는 송장 금액에 따라 5,000~10,000페소까지 부과됨<sup>87)</sup>
- 그 밖에 PS(PS Quality & Safety Certification Mark)마크 인증이 있으며 냉장고, 에어컨, 시멘트 등 52개 품목은 BPS에서 인증을 의무화하고 있음<sup>88)</sup>
  - PS인증을 받은 업체 및 품목은 BPS 홈페이지에서 확인할 수 있으며 ISO 9001,9002에 따라 품질 시스템 검사를 통과하고 해당 규격 샘플 검사에서 합격을 해야 인증이 가능함

### 3) 필리핀의 의료기기 및 약품 인증

- 필리핀으로 의료기기 수입허가를 받기 위해서는 필리핀 보건부에 제품 등록을 해야 하며 필리핀 식약청(Food and Drug Administration)의 승인 및 등록증명서 발급이 필요함

86) TUV Rheinland Philippines Inc. [www.tuv.com/ph](http://www.tuv.com/ph) 자료 검색일자 2015. 6.7

87) 주 필리핀대사관, 「필리핀 주요 인증제도 현황」, [http://embassy\\_philippines.mofa.go.kr/webmodule/htsboard/template/read/korboardread.jsp?typeID=15&boardid=3716&seqno=1024602&tableName=TYPE\\_LEGATION](http://embassy_philippines.mofa.go.kr/webmodule/htsboard/template/read/korboardread.jsp?typeID=15&boardid=3716&seqno=1024602&tableName=TYPE_LEGATION) 자료 검색일자 2015. 6.7

88) BPS Certified companies, <https://docs.google.com/spreadsheets/d/11hOwuk5HeG8QKkzUGItbax7hxex9UMdz4hbc9M2Qrlc/pubhtml> 자료 검색일자 2015. 5.12

- 필리핀으로 의료장비·기기 등록을 위한 구비서류는 14가지가 있으며 제품 등록 신청에 대한 평가는 모든 구비서류가 완료된 시점을 기준으로 통상 6개월 정도가 소요됨
  - 준비해야 할 구비서류가 많기 때문에 꼼꼼하게 준비해야 함
    - 제조업체/무역업체/유통업체로부터 공증받은 신청서
    - 제조업체/무역업체/수입업체/도매업체의 유효한 사업허가증(LTO)
    - 원산지 정부로부터 발급된 납세증명서 및 주재 필리핀 영사관으로부터 받은 수입 품목 증명
    - 제조업체의 제조국 내 기업/법인등록 증명서 및 ISO증명서
    - 제조업체와 무역/유통/수입업체 간 체결된 계약 증명서
    - 상세한 사용용도 및 사용법
    - 최신 제품등록 증명서 사본
    - 모든 원자재에 대한 사용량 및 기술 규격서
    - 사용방법, 제조과정 시 통제사항, 가공 및 포장과정에 대한 설명 등
    - 완제품에 대한 기술규격서 및 외형 기술서
    - 유효기간을 증명하기 위한 기술서 및 연구서(해당되는 경우에 한함)
    - 라벨링에 사용된 재료(해당되는 경우에 한함)
    - 표본샘플 및 프리젠테이션
    - 등록비 및 지급증명서
  
- 제품 등록을 위한 신청비용으로 1,515페소(약 35달러)를 납부해야 함
  
- 의약품의 경우에는 식약청의 성분 및 효능 테스트 통과가 필요함
  
- 필리핀 식약청의 사전 허가를 위해서는 등록 지원서, 약품 등록서식 참조, 모라토리엄 제 어대상 증명서, 재신청의 경우 승인불가 통보 서신, 제조업자, 무역업자, 분배자 간의 서 명이 날인된 계약서 사본을 구비해야 함
  
- 식약청 등록허가 요금은 새로운 약재의 경우 3년에 20,000페소, 브랜드 명이 없는 약재의

경우 1년에 2,000페소 5년 갱신할 시 7,500페소, 브랜드 명이 있는 약제의 경우 1년에 3,000페소, 5년 갱신할 시 10,000페소의 요금을 납부해야 함

○ 그 밖에 재신청 시 1,000페소를 납부해야 함

〈표 Ⅲ-7〉 약품 수출 시 등록 신청의 요구 사항

식약청 사전 허가 시 필요한 서류
<ul style="list-style-type: none"> <li>- BD #1 s. 2002에 규정된 등록 지원서 작성</li> <li>- 약품 등록 서식 첨부/참조(개정판)</li> <li>- 모라토리엄 제어 대상 증명서</li> <li>- 과거 RSN에 해당되어 승인 불가 통보한 서신 사본(재신청의 경우)</li> <li>- 제조업자, 무역업자, 분배자 간의 서명 날인된 계약서 사본</li> </ul>
수입, 수출업자, 도매업자에 요구되는 사항
<ul style="list-style-type: none"> <li>- A.O. 54 규정에 명시된 제품 등록 증명서 원본 제출</li> <li>- 제품 출처가 명기된 제조업자, 무역업자, 분배자, 수입업자의 LTO 사본</li> <li>- 추가 서류: 금지/통제 약품의 경우(DDB에서 발행된 허가증)</li> </ul>
기준 복용량과 제조법
<ul style="list-style-type: none"> <li>- 약품에 사용된 원재료의 technical 내역서</li> <li>- 주요 원재료에 대한 분석표</li> <li>- 공급자(제조업자)에 의한 원재료 분석</li> <li>- 제조업체의 완제품 분석</li> <li>- 완제품에 대한 technical data(기술 검사서)</li> <li>- 완제품에 대한 분석표(1회분의 견본 제출)</li> <li>- 제조 공정 내역서, 생산 장비, 추출 견본, 품질 검사 및 포장 공정 설명 내역서</li> <li>- 효능을 분석/검사한 데이터 자료 e.g. 색층 분석 (비공식적인 포물러라면 분석/테스트 결과 첨부)</li> </ul>
안정성 시험(Stability Studies)
<ul style="list-style-type: none"> <li>- Accelerated (최초 신청)-1 batch at 3 elevated temperature</li> <li>- Long Term(갱신)-3 batches</li> <li>- In-Use(개조된 제품)</li> <li>- 1 batch at 30 oC and 2 oC -8 oC/ 3 batches at 30 oC and 2 oC -8 oC</li> </ul>
시중에 유통되고 있는 상태의 샘플, 상용화 상태의 견본(유효기간이 1년 이상)
라벨의 재질
<ul style="list-style-type: none"> <li>- 고유색상이 지정된 label 도안 및 실물 각 3매</li> <li>- Bioavailability / Bioequivalence Studies (for Rifampicin)</li> </ul>

출처: 1. 한국조세재정연구원, 『신홍교역국의 통관환경 연구: 필리핀』, 2011.12, P.37

2. 고령친화산업지원센터(<https://www.khidi.or.kr/board/view?linkId=125859&menuId=MENU00291>)에서 고령친화산업정보-수출지원정보-필리핀인증 자료를 이용하여 작성함. 자료 검색일자 2015.6.8

- 수입, 수출업자, 도매업자의 경우 제품 등록 증명서 원본 및 제품 출처가 명기된 제조업자, 무역업자, 분배자, 수입업자의 LTO사본, 금지/통제 약품의 경우 DDB에서 발행된 허가증을 추가적으로 제출해야 함

#### 4) 화장품 인증

- 필리핀은 2005년 4월 보건부가 발표한 055-0015 행정명령을 통하여 아세안 통합 화장품 규제제도(AHCRS, ASEAN Harmonized Cosmetic Regulatory Scheme)를 채택함
- 2008년 1월부터 규제를 시작하였으며 2015년 1월부터 필리핀 식품의약품에서 모니터링을 실시하고 있음
  - 특히 납과 프탈산디부틸 등이 함유된 화장품의 경우 모두 회수하여 판매금지 처분을 내린 적이 있으므로 유의해야함
- 필리핀으로 수출하는 화장품은 미리 식품의약품에 신고해야 하며 제품 신고부터 최종 승인까지 한 달 이상이 소요되고 있음<sup>89)</sup>
  - 화장품의 경우 위생허가서가 필요하며 보건부(DOH, Department of Health) 내의 식약청(BOFD, Bureau of food and drugs)에서 허가를 받아야 함
  - 제품신고 서류는 현지 수입업자가 작성해야하지만 식품의약품에서 자세히 검토하므로 서류 작성 시 누락되었거나 잘못 기술된 부분이 없는지 수출기업이 확인하는 것이 좋음
  - 식약청이 서류를 검토할 때 수입업자의 사업자 등록번호와 LTO 수입자의 거래허가증(LTO, License to Operate)을 확인하므로 현지 업체 선정 시 가급적 이미 거래허가를 받은 업체를 선정하는 것이 유리함

89) 주필리핀 대사관, 「쉽게 따라하는 필리핀 화장품 수출등록」

[http://embassy\\_philippines.mofa.go.kr/webmodule/htsboard/template/read/korboardread.jsp?typeID=15&boardid=3716&seqno=1066514&tableName=TYPE\\_LEGATION](http://embassy_philippines.mofa.go.kr/webmodule/htsboard/template/read/korboardread.jsp?typeID=15&boardid=3716&seqno=1066514&tableName=TYPE_LEGATION) 자료 검색일자 2015. 7.11

- 필리핀으로 수입되는 화장품에는 아래와 같은 사항이 화장품의 포장 외부에 표시되어야 하며 포장이 없는 제품의 경우 아래 내용을 포함하여 포장이 이루어져야 함<sup>90)</sup>
- 화장품과 이름과 기능 및 화장품의 사용에 대한 설명서
  - 사용된 모든 성분 목록과 제조된 국가
  - 회사 이름과 주소 또는 현지 제품 담당자의 이름, 주소
  - 내용물의 무게, 부피(미터법, 영어체계로 표시), 제조사의 일련번호
  - 제조일자, 유효기간(예: 월 / 년) 및 사용 전에 알아야 할 특별주의 사항, 예방사항, 사용 및 경고는 라벨에 인쇄되어야 함
  - 등록 국가의 등록 번호
  - 포장 또는 용기의 모양, 크기가 규정된 내용을 표시할 수 없을 시 전단지, 팜플렛의 사용은 허용되나 화장품의 이름, 제조사의 일련번호는 포장에 표기되어 있어야 함
  - 표기된 내용은 쉽게 알아볼 수 있어야 하며 내용이 명확해야 하고 지워지거나 훼손되지 않아야 함
  - 외부포장에 인쇄되어야 할 내역은 소비자가 이해할 수 있도록 영어 또는 필리핀 현지어로 표기 되어야 함

## 5) 그 밖의 인증

- 필리핀으로 수입되는 강제 대상 통신기기는 필리핀 정부기관인 국가통신위원회(National Telecommunications Commission; 이하 NTC)로부터 NTC 형식 승인 및 허가를 받아 제품에 NTC 마크를 부착해야 함<sup>91)</sup>
- NTC 또는 NTC 지정 시험소는 재량에 따라 해외 기관에서 발급된 CPE(Customer Premises Equipment)시험 성적서를 인정해주기도 함

90) 주 필리핀 대사관, 「필리핀 화장품 등록 시 요구되는 라벨링 규정」  
[http://embassy\\_philippines.mofa.go.kr/webmodule/htsboard/template/read/korboardread.jsp?typeID=15&boardid=3716&seqno=1115221&c=&t=&pagenum=1&tableName=TYPE\\_LEGATION&pc=&dc=&wc=&lu=&vu=&iu=&du=](http://embassy_philippines.mofa.go.kr/webmodule/htsboard/template/read/korboardread.jsp?typeID=15&boardid=3716&seqno=1115221&c=&t=&pagenum=1&tableName=TYPE_LEGATION&pc=&dc=&wc=&lu=&vu=&iu=&du=) 자료 검색일자 2015. 6. 25

91) 통합무역정보서비스 트레이드 네비 홈페이지  
<http://tradenavi.or.kr/CmsWeb/viewPage.req?id=PG0000000090> 자료 검색일자 2015. 8. 12

- 제출서류는 제품 매뉴얼, 기술사항, 회로도, 해외 시험성적서 및 인증서 등이 요구되며 발급에는 신청일로부터 3일이 소요됨
  - 대상품목은 구내교환기, 전화시스템, 경보 다이얼링, 스위치, 자동응답기, 전화 분배장치, 팩스기기, 무선폭출 수신기기, 핸드폰 등임
- 에너지 효율 기준 및 의무 라벨(Energy Efficiency Standard and Mandatory Label) 프로그램은 필리핀의 에너지부(Department of Energy) 및 무역산업부(Department of Trade and Industry)에서 운영하는 강제제도로서 PH\_DOE라고 불림<sup>92)</sup>
- 전기전자 기기 및 조명 제품이 대상이며 소비자의 전기요금을 절감하고 제품의 효율성을 개선하기 위해서 마련된 제도임
  - 강제 대상 제품은 냉장고, 실내 에어컨, 형광등 등이며 에너지 보호법(Energy Conservation Act)에 따라 시행됨
  - 강제대상 품목은 필리핀의 현지 LATL(Lighting and Appliance Testing Laboratory)또는 BPS의 지정 시험장에서 해당 규격에 따라 테스트를 받고 DOE로부터 서류 검토 후 승인 시 에너지 라벨을 부착할 수 있음

#### 다. 반덤핑 관세 등 수입 규제 조치

- 필리핀은 수출국가에도 동등한 규제가 가능하도록 한 국제무역기구(WTO)의 규정과 기준을 감안, 민감품목과 고도 민감품목으로 분류된 농산물 분야를 제외하고는 수입규제와 관련된 사안들이 많지는 않은 편임
- 필리핀에서 가장 취약한 농업부문에서는 고율 관세, 쿼터 및 비관세장벽 형성 등의 보호조치가 이루어지고 있음
- 특히 민감품목(sensitive items)에 대해서는 MAV정책에 의거하여 규제정책을 시행하고 있음<sup>93)</sup>

92) 해외인증정보시스템 홈페이지, <http://www.certinfo.or.kr/viewCert.do?certNo=302> 자료 검색일자 2015. 6. 13

- 설탕(사탕수수)에 가장 높은 50~65%의 관세율이, 쌀 40~50%, 옥수수 35~50%, 가공류 식품, 감자, 마늘, 양배추 40% 등 다양한 농·축산물 대상으로 높은 세율을 부과하고 있음
- 쌀의 경우 필리핀은 WTO 상품무역 이사회에서 2017년까지 양적제한 방식의 수입 제한의 연장을 허가받았다고 농무장관이 밝힘
  - 첫 5년간 양적제한은 2012년에 종료됨
  - 35만톤 한도로 필리핀에 수입되는 쌀에 대해 40%의 관세를 매길 수 있음
- 수입쿼터의 경우 정부의 수입할당을 받은 특정 업체만 수입면허를 취득할 수 있으며 (Republic Act No. 650) 지정품목은 쌀, 밀, 생선통조림, 오징어, 고등어, 청어, 연어, 소고기 통조림, 냉동소고기, 펄프, 중고의류(자선단체에 한하여 수입가능), 교과서, 우유 등임<sup>94)</sup>
- 자국 산업 피해 방지를 근거로 특정 품목에 세이프가드 발동을 요청하는 경우가 있음
- 필리핀의 수입규제 근거 법령인 Anti-Dumping Law/Safeguards Law (RA 8800)를 적용하여 DTI 및 TC에서 특정 제품의 수입을 제한함
- 필리핀은 2015년 5월 11일 한국산 신문용지에 대한 세이프가드를 발표하였음<sup>95)</sup>
  - 필리핀은 한국으로부터 가장 많은 양과 금액의 신문용지를 수입하고 있으며 2014년 기준으로 한국산 신문용지는 필리핀 전체 수입용지의 85%를 차지하고 있음
    - 따라서 2015년 5월 27일부터 수입되는 신문용지부터 추가 관세가 부과되고 있으며 세이프가드는 2018년 4월 31일까지 유지할 계획임

93) MAV에 대한 설명은 제Ⅱ장 p.34를 참조

94) Chan Robles, Philippines Taxation Law, <http://www.chanrobles.com/republicacts/republicactno650.html> 자료 검색일자 2015. 4. 17

95) KOTRA 글로벌 윈도우, 「필리핀 정부, 수입 신문용지에 세이프가드 발동」, [http://www.globalwindow.org/gw/overmarket/GWOMAL020M.html?BBS\\_ID=10&MENU\\_CD=M10103&UPPER\\_MENU\\_CD=M10102&MENU\\_STEP=3&ARTICLE\\_ID=5029156&ARTICLE\\_SE=20302](http://www.globalwindow.org/gw/overmarket/GWOMAL020M.html?BBS_ID=10&MENU_CD=M10103&UPPER_MENU_CD=M10102&MENU_STEP=3&ARTICLE_ID=5029156&ARTICLE_SE=20302) 자료 검색일자 2015. 8. 10

- 추가 관세 금액은 2016년 4월까지 980페소/톤이 부과되고 2016년 5월~2017년 4월에는 800페소/톤이 부과, 2017년 5월~2018년 4월까지 640페소/톤의 관세가 부과됨
- 그 밖의 필리핀 수입규제 사례로는 2008년 봉강(Angle Bar Industry)에 대해서 세이프가드 조치 발동을 요청하는 제소가 이루어졌으며, 필리핀의 판지 산업(Testliner Board Industry) 부문에서도 판지에 대해 제소, 수입 규제를 실시하였음<sup>96)</sup>
  - 판지는 필리핀 판지협회의 제소로 2011년 발효되었으며 2013년 6월부로 종료되었으나 DTI 주도로 3년 더 연장하여 2016년 12월까지 세이프가드 조치가 적용됨
    - 무역협회에 따르면 우리나라의 판지 수출은 세이프가드 규제 부과 전보다 84% 감소함
- 또한 수입산 아연도금강판(Galvanized steel iron, Galvanized sheet iron)에 대해 세이프가드 적용을 위해 산업피해 여부 조사를 2014년 9월 27일부터 시작하였으나 조사는 2015년 3월 종료됨<sup>97)</sup>
- 폴리프로필렌(PP) 합성수지 및 폴리에틸렌 생산 공장의 준공에 따라 국내유치산업 보호 차원에서 석유화학제품에 대한 관세율을 2012년 이후 10%로 부과중임
  - 1998년 7월 15%로 인상하였으며 2004년 한시적으로 5%로 인하하였음
- 자동차의 경우 자동차 개발계획(MVDP)에 따라 완성차에 비농업 제품 중 최고의 세율인 30%를 적용하고 있으며 AKFTA에 따라 한국산 차량의 관세율은 2012년 20%로 인하되었으며 2016년까지 5%로 감소할 예정임<sup>98)</sup>
  - 일본의 경우 JPEPA로 관세 철폐 등의 특혜를 제공하고 있음
  - 차량 부품의 관세는 10~15%임
  - 앰블런스 등 특수용 차량의 경우 FTA 발효와 함께 무관세가 적용되고 있음

96) 외교통상부, 『2013 외국의 통상환경』, 「아시아, 대양주」, 2013.12, p. 516

97) 한국철강신문, 「필리핀, 아연도금 강판 등 세이프가드 조치 해제」, 2015.3.3.

98) 외교통상부, 『2013 외국의 통상환경』, 「아시아, 대양주」, 2013.12, p. 517

- 수입 보조금은 우루과이 라운드를 계기로 완전 철폐하였으며 개도국에 허용되는 생산가 10% 미만의 범위 내에서 국내 보조가 가능하나 현재 실시하고 있지 않음
  
- 수입절차상의 제한은 수입관리대상 품목을 선정하여 품목별로 해당 정부기구의 승인을 거쳐 관련 라이선스/품질인증마크/품목별 인증서 등을 획득한 후에 공인은행을 통해 부과된 세금을 지불하는 방식임
  - 특정 품목에 대한 수입 허가권(license) 제도를 통해 수입 허가권을 보유한 일부 회사만 수입을 허용함
  - 수입품목 관련 승인 기관 및 승인이 필요한 품목은 아래와 같으며 필리핀 중앙은행 (Bangko Sentral ng Pilipinas; 이하 BSP)의 자료를 근거로 함
    - ATO: Air Transportation Office
    - BTI: Bureau of Plant Industry
    - BFAD: Bureau of Food and Drugs
    - BIR: Bureau of Internal Revenue
    - BOI: Board of Investment
    - BPI: Bureau of Plant Industry
    - BRAR: Bureau of Fisheries & Aquatic Resources
    - CAB: Civil Aeronautics Board
    - DDB: Dangerous Drugs Board
    - DENR: Dept. of Environment & Natural Resources
    - ERB: Energy Regulatory Board
    - EMB: Environmental Management Bureau
    - MARINA: Maritime Industry Authority
    - NBI: National Bureau of Investigation
    - NTA: National Tobacco Authority
    - NTC: National Telecommunications Commission
    - PNP-FEO: PNP Firearms and Explosives Office
    - PNRI: Phil. Nuclear Research Institute
    - SRA: Sugar Regulatory Administration

〈표 Ⅲ-8〉 필리핀의 수입 관리 품목 리스트

품목	관련 기관
Acetic anhydride	DDB
쌀, 옥수수	NFA
Sodium Cyanide	BFAD
Chlorofluorocarbon	BFAD
Penicillin, derivatives	BFAD
정제석유제품	ERB
석탄	ERB
납산 증고 배터리	EMB
컬러복사기	NBI & Cash Dept. of Central Bank
폭약용 화공약품	PNP-FEO
양파, 마늘, 감자, 양배추(종자용)	Bureau of Plant Industry
농약	Fertilizer & Pesticide Authority
중고 자동차 부품	BIS
중고 타이어	DTI
달러화로 결제하지 않는 중고차 수입	BIS
정부기관의 컴퓨터 및 주변기기(연간 200만페소 초과 시)	Nat'l Computer Center
방사능물질	PNRI
필리핀 통화의 합법적 입찰	BSP
금화, 구리, 니켈 등 각종 주화용 빈 동전, 지폐	BSP
국내에서 충분히 생산되는 농산물 - 옥수수, 가금류/돈육 및 그 제품, 쇠고기 제외 육류 및 그 제품	NFA, BAI
휴대전화 단말기, 전화수신기 등 모든 통신기기	NTC
중고컴퓨터	DENR
냉장고, 냉동고, 에어컨용 프레온 가스	DENR
신선 과일 및 채소류	BPI
신선 및 냉동 어류	BFAR
동물용 사료	BAI
가공 식품류 및 약품	BFAD
PVC resin	BOI
Cigarettes & other Tobacco Products	NTA, DENR, BIR
화장품	BFAD
수의약품	BFAD, BAI
보트 및 각종 선박	MARINA
각종 항공기	ATO
컴퓨터(모뎀 장착된 것)	NTC

출처: 1. OIS 해외 진출 정보 시스템 필리핀편 수입 규제(2011)  
 2. 한국조세재정연구원, 『신흥교역국의 통관환경 연구: 필리핀』, 2011. 12  
 3. 주필리핀 대사관, 「한눈에 보는 필리핀 수입규제 현황」  
[http://embassy\\_philippines.mofa.go.kr/webmodule/htsboard/template/read/korboardread.jsp?typeID=15&boardid=3716&seqno=1032598&tableName=TYPE\\_LEGATION](http://embassy_philippines.mofa.go.kr/webmodule/htsboard/template/read/korboardread.jsp?typeID=15&boardid=3716&seqno=1032598&tableName=TYPE_LEGATION) 자료 검색일자 2015. 6.17

- 위의 수입 품목 관리 리스트는 필리핀 BSP자료에 근거한 것이며 2014년 현재는 관리품목을 공개하지 않고 있기 때문에 사전 허가 여부가 변경된 품목 및 자세한 품목에 대한 확인은 필리핀 수입부(Bureau of Imports Services)에 연락하여 문의하여야 함
  - 수입허가가 사전에 필요한 품목의 경우 물품이 현지에 도착하여 허가를 받아 서류를 제출할 시 물품가격 30%의 벌금이 부과됨

## 5. 보세제도 및 경제특구<sup>99)</sup>

### 가. 보세제도

- 필리핀의 보세공장은 수출을 위한 가공무역을 진행하여 국제수지의 개선과 고용증대, 국내 생산시설의 가동률을 높이기 위해 설립되었으며 진출 기업에 관세 혜택이 부여됨
  - 외국원자재를 수입·사용함에 있어 간소화된 통관절차를 적용받으며, 관세에 상당한 담보물을 공탁하지 않고도 관세가 유보된 상태에서 가공 제품을 만들어 수출할 수 있음
  - 그러나, 보세공장에서 가공된 제품이 국내 타 지역에 유입되는 경우는 이를 수입품으로 보아 관세가 부과됨
  - 복잡한 사무절차와 금리의 부담을 받지 않으나 관세행정권의 확보 차원에서 세관의 관리와 감독을 받아야 함
- 보세구역으로 물품을 반입할 시 국내 신용장, 은행지불보증, 보세창고어음, 물품이 보세구역에서 반출될 때 지불되어야 할 세금, 관세, 다른 요금들에 각각 상응하는 보증이 필요함<sup>100)</sup>
  - 적법하게 보세구역으로 들어온 물품의 장치기간의 경우 통관 항에 도착한 날짜로부

99) 『신홍교역국의 통관환경 연구-필리핀 편』(2011) 보고서의 보세제도를 직접 인용하되, 일부 내용을 수정 및 보완하였음

100) 한국농수산물유통공사, 『필리핀 숙취해소음료 미니시장조사 최종보고서』, p. 33(발행년도 미표기)

터 최대 1년 동안 장치될 수 있음

- 공공 보세창고나 개인 보세창고의 사용료는 수입자와 창고 운영인 사이에서 결정되나, 이러한 사용료는 세관원에 의해 지정된 관습적인 보세창고의 이용료를 초과할 수 없음

- 보세구역에 들어온 물품이 운송 화물 목록에 의해 필리핀의 다른 구역으로 즉시 운송될 경우, 물품은 검사 또는 평가 없이 운송되며 세관원의 대리인 임명된 수탁인의 승인 아래 국내 신용장, 은행지불보증 채권 등을 담보로 운송됨

- 높은 보세창고비가 문제로 지적되고 있으며 필리핀 내 보세창고 설립 위해서는 보세창고 협의회인 ACOB의 동의가 있어야 하고 이로 인해 보세창고 신규 오픈이 쉽지 않은 상태임<sup>101)</sup>

- 마닐라 무역관 자료에 따르면 필리핀의 보세창고료는 인도네시아와 함께 최고 수준임

#### 나. 필리핀 경제자유구역청(Philippines Economic Zone Authority; PEZA)

- PEZA는 경제특구법(Special Economic Zone Act of 1995, 1996년 6월 RA8748로 개정)에 따라 운영되고 있으며 경제특구 관련 사항 및 운영목적, 관리내용, 인센티브 등에 대해 규정하고 있음<sup>102)</sup>

- PEZA는 현재 총 326개의 경제자유구역을 운영 중이고, 농산물 관련 21곳, IT관련 216곳, 제조업 68곳, 의료분야 2곳, 여행분야 19곳을 운영하고 있으며 각종 편의시설, 지원업체(물류업체, 시설관리업체, 은행 등등), 넓은 도로 등 인프라가 잘 구축되어 있는 이점이 있음<sup>103)</sup>

101) 해외농업개발협회, 『해외농업개발 투자매뉴얼: 필리핀』, 2014.8, p.28

102) PEZA 홈페이지, <http://www.peza.gov.ph/index.php/about-peza/special-economic-zone-act> 자료 검색일자 2015. 5. 17

103) PEZA 홈페이지(<http://www.peza.gov.ph/index.php/homepage/2-uncategorised/29-the-peza-edge>)에서 PEZA Edge 자료를 이용하여 작성함. 자료 검색일자 2015. 5. 16

- 수출제조업의 경우 4년에서 6년간 소득세가 면제되며 일정 조건을 만족할 경우 8년간 면제가 가능함<sup>104)</sup>
  - 영업시작 후 첫 3년간 평균 순익이 50만달러 이상 또는 등록된 제품 제조에 사용된 필리핀산 원재료의 비율이 50% 이상이거나 1년간 노동자 1명당 자본 설비율이 1만달러를 초과하지 않는 등의 일정조건을 만족시켜야 함

〈표 Ⅲ-9〉 운영 중인 경제구역 현황

(단위: 개)

운영 중인 경제구역 구분	개수
Agro-Industrial Economic Zone	21
IT Parks and Centers	216
Manufacturing Economic Zone	68
Medical Tourism Zone	2
Tourism Economic Zone	19
총계	326

출처: PEZA 홈페이지, Operating Economic Zones,  
<http://www.peza.gov.ph/index.php/economic-zones/list-of-economic-zones> 자료 검색일자 2015. 6. 17

- 원자재, 자본재, 기계류 및 부품 수입 시 수입관세가 면제되며 장비 수입선적에 부과되는 부두 사용료 또한 면제됨<sup>105)</sup>
  - 지상파 통신, 전기, 수도요금, 임대료 등 필리핀 국내에서 구매한 서비스나 상품에 대해서 영세율이 적용됨
- 특히 농업의 경우 생산제품의 70% 이상을 수출할 경우 법인소득세 4~8년 면제, 자본재 수입 시 관세 면제 등의 혜택이 있으나 원료의 수출은 불가능하며 가공하여 수출해야 함<sup>106)</sup>

104) PEZA 홈페이지, Activities Eligible for PEZA Registration and Incentives,  
<http://www.peza.gov.ph/index.php/eligible-activities-incentives> 자료 검색일자 2015. 5. 16

105) PEZA 홈페이지, Activities Eligible for PEZA Registration and Incentives,  
<http://www.peza.gov.ph/index.php/eligible-activities-incentives> 자료 검색일자 2015. 5. 16

- 농공경제구역(Agro-Industrial Economic Zone)으로 PEZA에 등록하기 위해서는 농림부의 승인이 필요함
  - 농기구 등 장비나 기계류, 부품, 가축 수입 시 수입관세가 면제됨
  - 해당 농작물은 수입대체 작물이어야 하거나, 코코넛, 사탕수수, 옥수수 등과 같은 원료작물에 한함
  - 수도, 전력, 통신비, 부가가치세 또한 면제됨
- 물류 기업의 경우 소득세 감면혜택이 적용되지 않으며 수입관세 면제 혜택만 부여됨<sup>107)</sup>

#### 다. 필리핀 투자청(Board of Investment; BOI)

- BOI는 업종의 종류와 프로젝트 종류에 따라 기업 등록 승인 여부를 결정하고 있으며 등록된 기업은 투자우선계획 (Investment Priority Plan; IPP)에서 언급되며 각종 금전적, 비금전적 인센티브를 받게 됨<sup>108)</sup>
- 종합투자법(Omnibus Investment Code of 1987, EO 226, 1987.7 발효)에 따라 외국인 지분율이 40% 이상인 기업의 경우 BOI 등록을 위해서는 수출비중이 70% 이상이어야 하거나 개척기업(Pioneer Enterprise)으로 인정받아야 함<sup>109)</sup>
- 보세구역으로 등록된 제조기업(Bonded manufacturing warehouse)이 부품이나 자본재를 수입할 시 수입관세 및 내국세를 등록 후 10년간 면세해줌 <sup>110)</sup>
- 수출제품의 국내 원자재비에 대해 세금 혜택이 있으며 등록 후 4~6년간 Local 영업세

106) 상동

107) PEZA 홈페이지, Activities Eligible for PEZA Registration and Incentives, <http://www.peza.gov.ph/index.php/eligible-activities-incentives> 자료 검색일자 2015. 5. 16

108) BOI 홈페이지, <http://www.boi.gov.ph/files/2014%20IPP.pdf> 자료 검색일자 2015. 5. 13

109) 해외농업개발협회, 『해외농업개발 투자메뉴얼: 필리핀』, 2014.8, pp. 88-89

110) 상동

(Business Tax)를 면제해주며 5년간 인건비에 대해 50%까지 추가 공제해줌<sup>111)</sup>

- 또한 물품 수출 및 원자재 수입 시 간소한 통관 절차를 적용해주며 장비 수입 시 수입 등록 후 10년간 재수출 본드의 발행을 허용해줌

## 라. 기타 면세

- 그 밖에 수빅(Subic), 클락(Clark) 자유구역이 있으며 2007년 EO 675에 따라 수빅 자유 무역항 외 인근 올롱가포(Olongapo City) 등에 투자하는 기업 또한 세제 혜택을 받을 수 있음<sup>112)</sup>
  - 수빅 및 클락 자유구역 또한 원부자재, 자본재, 자유구역 내 소비를 위한 제품 수입 시 관세를 면제해주며 외국인 투자기업의 경우 최대 75년까지 토지 장기임대를 허용해줌
  - 수빅 및 클락 자유구역 내 면세품은 무제한 구입이 가능하여 교육이나 언론 등 특수한 분야를 제외한 분야에서 외국기업의 100%소유 지분으로 설립 가능함
    - 또한 원자재, 중간재, 직접급여, 제조연료비, 건물 및 장비 임대료 등에 대해서 세액을 공제해줌
    - C지 미군 공군기지였지만 미군이 철수하며 특별 경제구역으로 지정하였음
- 바이오 디젤 기업의 경우 설비 건설용 자본재 수입 시 관세가 면제됨<sup>113)</sup>
- RE 재생에너지 프로젝트 개발 인증서(RE Projects and Activities Developer's Certificate of Registration)획득 시 10년간 관련 기계, 장비, 원료 수입 시 관세를 면제해줌<sup>114)</sup>

111) 상동

112) 「내가 본 필리핀 투자환경」, [https://www.aseankorea.org/aseanZone/downloadFile2.asp?boa\\_filenum=1990](https://www.aseankorea.org/aseanZone/downloadFile2.asp?boa_filenum=1990) 자료 검색일자 2015. 5. 4

113) KOTRA, 『필리핀 투자 실무 가이드』, 2011, p. 13

114) 상동

- 또한 재생에너지 기업의 경우 중간재 수입 시 납부 관세액의 100%를 공제해주며, 바이오매스 원료 경작 농민과 기업도 관련 원료 장비에 대해 수입관세를 면제해줌

## 6. 원산지제도

- 한-ASEAN FTA의 적용을 받기 위해서 필리핀으로 물품을 수출하는 경우 세관 또는 상공 회의소에서 통일증명서식 Form AK를 발급받아야 함
  - FOB가격으로 200달러 이하의 물품은 원산지증명서의 제출이 면제되며 원산지증명서의 발급 유효기간은 발급일로부터 1년임
- 한-ASEAN FTA 원산지증명서는 반드시 원산지증명서 뒷면에 “OVERLEAF”를 인쇄하여 수입국 세관에 제출해야 관세 특혜를 인정받을 수 있음<sup>115)</sup>
  - 소급 발급 시에는 “Issued Retroactively”를 표기해야 함
- 2015년 8월 한-ASEAN FTA 개정으로 인하여 전자적으로 발급한 원산지증명도 인정하도록 협정문에 규정함<sup>116)</sup>
- 역내 부가가치 계산방식의 경우 공제법 또는 직접법 중 선택하여 적용할 수 있음<sup>117)</sup>
- 새롭게 사전 심사 조항이 협정 규정에 도입되어 수입자, 수출자, 생산자가 모두 품목코드, 관세평가 관련 문의 및 원산지에 대해 수입국의 관세당국에 사전 심사를 요청할 수 있음<sup>118)</sup>

115) 한-아세안 FTA원산지 절차 요약 [http://www.fta.go.kr/webmodule/\\_PSD\\_FTA/asean/3/01\\_asean\\_FTA\\_Origin\\_Procedures\\_Summary.pdf](http://www.fta.go.kr/webmodule/_PSD_FTA/asean/3/01_asean_FTA_Origin_Procedures_Summary.pdf) 자료 검색일자 2015. 10.20

116) 산업통상자원부 보도자료, 「제12차 한국-아세안 경제장관회의 계기, 상품협정 개정의정서 서명」, [http://www.fta.go.kr/main/info/news/data/doc/?ifrmUrl=%2Fwebmodule%2Fhtsboard%2Ftemplate%2Fread%2Ffta\\_infoBoard\\_01\\_view.jsp%3FtypeID%3D8%26boardid%3D64%26seqno%3D141262](http://www.fta.go.kr/main/info/news/data/doc/?ifrmUrl=%2Fwebmodule%2Fhtsboard%2Ftemplate%2Fread%2Ffta_infoBoard_01_view.jsp%3FtypeID%3D8%26boardid%3D64%26seqno%3D141262) 자료 검색일자 2015. 9.10

117) 상동

- 필리핀으로 물품 수출시 C/O를 발급받아 제출하면 개도국 간 특혜관세(GSTP) 또는 한-ASEAN FTA의 해당 세율을 적용받을 수 있음
- GSTP 적용을 받기 위한 원산지증명서는 마찬가지로 대한상공회의소에서 발급받을 수 있으며 원산지 기준은 완전생산기준 및 부가가치 생산기준임

## 7. 필리핀의 AEO(Authorized Economic Operator; AEO) 현황

- 필리핀은 현재 AEO(Authorized Economic Operator; 이하 AEO)를 운영하고 있지 않으나 AEO 도입을 최우선 과제로 삼고 있으며 우리나라를 비롯한 선진 세관에 직원을 파견하여 교육을 받고 있음<sup>119)</sup>
  - 특히 필리핀은 한국과 2013년 9월 한-필리핀 관세청장 회의에서 AEO제도 도입을 위한 한국 측의 협력을 약속받았으며, 향후 양국 세관당국 간 MRA 체결을 추진키로 합의하였음
- 필리핀 정부는 2013년 12월 Memorandum Order를 통하여 AEO 프로그램의 도입 및 시행을 위한 규정과 조건들을 제정하는 내용을 발표하였음
- AEO의 도입은 WCO의 Safety framework의 준수를 통하여 전 세계 무역 촉진에 발맞추기 위함이며 클락 자유무역지역의 수출자를 비롯하여 해상 및 항공 화물 수출입 업자들 중 AEO프로그램 지원 기업을 대상으로 함<sup>120)</sup>
  - 수출입 시 규정을 제대로 이행하고 채무가 없고 지난 3년간 충실히 세금을 납부하

118) 산업통상자원부 보도자료, 「제12차 한국-아세안 경제장관회의 계기, 상품협정 개정의정서 서명」, [http://www.fta.go.kr/main/info/news/data/doc/?ifrmUrl=%2Fwebmodule%2Fhtsboard%2Ftemplate%2Fread%2Ffta\\_infoBoard\\_01\\_view.jsp%3FtypeID%3D8%26boardid%3D64%26seqno%3D141262](http://www.fta.go.kr/main/info/news/data/doc/?ifrmUrl=%2Fwebmodule%2Fhtsboard%2Ftemplate%2Fread%2Ffta_infoBoard_01_view.jsp%3FtypeID%3D8%26boardid%3D64%26seqno%3D141262) 자료 검색일자 2015. 9.10

119) 필리핀 관세국 Memorandum Order, <http://customs.gov.ph/wp-content/uploads/2014/07/ME-MO-0110-2014.pdf> 자료 검색일자 2015. 6.18

120) 상동

는 등의 일정 조건을 만족하는 기업을 대상으로 AEO를 적용함

○ AEO 인증은 2년간 유효하며 최대 6개월까지 기간을 연장할 수 있음

□ AEO 인증 업체는 통관절차 간소화 및 빠른 통관 등의 혜택이 있으며 필리핀 세관의 책임 하에 관련법과 규정에 따라 이루어짐<sup>121)</sup>

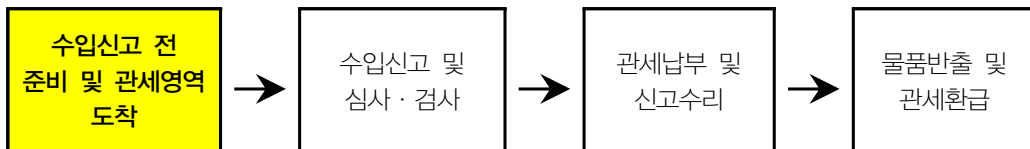
○ 필리핀 세관은 향후 MRA 체결에 따른 통관혜택의 적용 및 검토 또한 총괄함

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121) 필리핀 관세국 Memorandum Order, <http://customs.gov.ph/wp-content/uploads/2014/07/ME-MO-0110-2014.pdf> 자료 검색일자 2015. 6.18

## IV. 통관절차별 고려사항

### 1. 수입신고 전 준비<sup>122)</sup>



#### 가. 통관절차상 특이사항

- 수입통관을 진행하기 위해서 수입자는 CAS를 획득해야 하며 DTI의 세관 조사 서비스 (Customs Intelligence Investigation Service; CIIS)상의 고객등록시스템(Client Profile Registration System; CPRS)에 기업정보를 사전 등록해야 함
- 필리핀에서의 수입통관은 수입허가 품목/수입제한 품목/수입금지 품목으로 분류되어 이루어지며, 단순소비재인 경우와 단순소비재가 아닌 물품에 따라 수입통관절차가 달라지므로 필리핀 관세국의 BIS에 문의하여야 함
  - 필리핀 세관에 의뢰하여 해당 수입 품목의 수입 규제/금지 여부를 확인하고 수입 규제 품목일 경우 해당 정부기관의 인증서를 발급받아야 함
- 통관절차의 간소화를 위하여 수출입업자를 대상으로 단일 통관창구(National Single Window; 이하 NSW)를 운영하고 있음<sup>123)</sup>

122) 『신홍교역국의 통관환경 연구-필리핀 편』(2011) 보고서의 통관절차 별 고려사항을 직접 인용하되, 일부 내용을 수정 및 보완하였음

123) 주필리핀 대사관, 「필리핀, 수입통관 대폭 빨라진다」

- 수입자는 필리핀 정부부처가 연계된 단일 통관창구를 통해 수입신고를 진행하고 수입통관 서류 및 요건을 온라인으로 일괄 제출할 수 있음
- 수입업체가 세관에 수입허가에 필요한 서류를 제출하는 것으로 수입신고 업무가 종료되며 접수기관(세관)은 별다른 문제가 없을 경우 30분 내에 통관서류를 발급할 수 있다고 함
- NSW를 통해 다음의 해당 10개 정부기관과 연결하여 업무를 처리함:
  - 투자청(Board of Investments)
  - 동물산업국(Bureau of Animal Industry)
  - 관세국(Bureau of Customs)
  - 식품의약청(Bureau of Food and Drugs)
  - 국세청(Bureau of Internal Revenue)
  - 식물산업청(Bureau of Plant Industry)
  - 제품표준청(Bureau of Product Standards)
  - 국립식품청(National Food Authority)
  - 필리핀경제구역청(Philippine Economic sZone Authority)
  - 설탕규제청(Sugar Regulatory Administration)
- 품목분류 코드가 아세안 국가별로 상이하므로 수입자가 필리핀 세관이나 TC 홈페이지에 접속하여 해당 물품이 한-ASEAN 자유무역협정의 양허관세율을 적용받을 수 있는 품목인지 확인해야 함
  - 품목번호가 달라질 경우에는 원산지 결정 기준이 달라 협정 관세가 배제되고 추징이 발생할 수 있음
- 수입자는 원활한 통관 절차를 위하여 정확한 관세율 정보 확인 및 통관 법령 수집을 위해 노력해야 함

- 관세율 정보는 양국 세관 홈페이지에서 조회할 수 있으나 필리핀의 경우 업데이트가 늦고 상호 불일치하는 경우도 발생할 수 있음
- 필리핀에 진출한 한국인이 통상 상용비자인 9G 비자를 받기 위해서는 개인별 세금부과번호(Tax Identification Number; TIN), 필리핀 기업에서 발행하는 위임장(Authorization letter), 외국인 노동허가(Alien Employment; AEP) 등 10가지 이상의 구비서류를 제출하여야 함
  - 1999년부터 한인회가 9G 비자업무를 소정의 수수료를 받고 대행해 주고 있으나, AEP 취득 후 비자 발급에 약 2~3개월 소요됨
- 원산지증명서는 정형화된 원산지증명서 양식(AK 서식)을 사용하여야 하며, 영어로 작성되어야 함<sup>124)</sup>
  - 원산지증명서는 1부의 원본과 2부의 부분으로 구성되며, 원산지증명서는 각 발급장소 또는 발급사무소가 개별적으로 부여한 참조번호가 표기되어 있어야 함
  - 또한, 중간 경우 당사국의 발급기관은 물품이 그 영역을 통과하는 동안 신청에 의거 Back-to-Back C/O를 발급받아야 함<sup>125)</sup>
  - 한·ASEAN FTA에서는 기관 발급방식을 채택하고 있으므로 체약국에서 정한 기관에서 발급한 원산지증명서만 인정됨
- 한국과 아세안 10개국은 2015년 8월 23일 말레이시아에서 한·아세안 경제장관회의를 열고 FTA상품협정 개정의정서에 서명하였으며 그에 따라 전자 발급한 원산지증명서를 공식 인정하기로 함<sup>126)</sup>

124) 최희인, 「5억 거대시장, 아세안과의 FTA 발효 대비 FTA 관세행정 대응전략 시스템 본격 가동」, 『관세와 무역』, 2007.01

125) Back to Back C/O는 최초 수출 당사국이 발행한 원산지증명서를 근거로 경유하는 수출 당사국에 의하여 발행되는 원산지증명서를 의미함

126) 산업통상자원부 보도자료, 「제12차 한국-아세안 경제장관회의 계기, 상품협정 개정의정서 서명」, [http://www.fta.go.kr/main/info/news/data/doc/?ifrmUrl=%2Fwebmodule%2Fhtsboard%2Ftemplate%2Fread%2Ffta\\_infoBoard\\_01\\_view.jsp%3FtypeID%3D8%26boardid%3D64%26seqno%3D141262](http://www.fta.go.kr/main/info/news/data/doc/?ifrmUrl=%2Fwebmodule%2Fhtsboard%2Ftemplate%2Fread%2Ffta_infoBoard_01_view.jsp%3FtypeID%3D8%26boardid%3D64%26seqno%3D141262) 자료 검색일자 2015. 5. 13

- 이 개정서에 따라 입국 관세당국에 HS코드, 원산지 인정 여부 등에 대해 사전에 심사를 공식적으로 요청할 수 있음<sup>127)</sup>
- 또한, 2024년까지의 FTA세율을 명확히 협정상에 표시하도록 하여 우리 기업이 아세안 수출입 이전에 FTA 혜택을 미리 확인할 수 있음<sup>128)</sup>

### 나. 애로사례

- 필리핀 시장에 대한 정보가 부족할 경우 물품 거래 시 계약 요건을 사전에 분명하게 설정할 필요가 있음
  - 필리핀 현지 업체에 냉온수기를 수출한 국내 업체가 현지 업체에 조건부 독점권을 부여하였으나 현지 업체가 불명확한 계약 내용을 빌미로 지속적인 독점권을 행사함으로써 현지 진출에 곤란을 겪은 사례가 있었음
- 물품 도착 후 30일 내 통관 접수를 이행하지 않았을 경우 필리핀 세관은 수입자가 인수 의사가 없는 것으로 보고 물품을 압류 조치하게 되는데 이에 대한 압류해제에 많은 시간과 비용이 소모됨<sup>129)</sup>
- 필리핀 신규 진출 투자기업 중 CAS가 없는 경우 세관에서 통관 서류가 접수되지 않는 것을 미리 숙지하지 못해 통관상의 어려움을 겪는 경우가 있으므로 수입면허를 필수적으로 취득해야 함
  - 필리핀에 신규로 진출하는 일부 투자기업들은 SEC에 법인으로登記하고 TIN No. 만 받은 후 공장설비, 사무집기, 원자재 등의 수입을 서둘렀으나 CAS가 없어 수입신고를 하지 못하는 경우가 있음

127) 상동

128) 상동

129) 주필리핀 대사관, 「필리핀 통관/물류 제도, 현황과 애로, 유의사항」,  
[http://overseas.mofat.go.kr/webmodule/htsboard/template/read/korboardread.jsp?typeID=15&boardid=3716&seqno=831248&tableName=TYPE\\_LEGATION](http://overseas.mofat.go.kr/webmodule/htsboard/template/read/korboardread.jsp?typeID=15&boardid=3716&seqno=831248&tableName=TYPE_LEGATION) 자료 검색일자 2015. 8.11

- CAS가 없어 통관서류 접수가 거부된 상황에서 이미 물품을 선적하고 수입 대행업체를 찾아 B/L 등 선적서류를 수정하느라 불필요한 시간과 비용을 낭비하는 경우가 많음
- 다른 나라를 거쳐 필리핀으로 물품을 수입하는 중개 업체의 물품이 이유 없이 통관되지 않는 경우가 있었으며, 타국 수입통관 시 상대국 세관과 문제가 되는 경우 국내에서 직접 해결하기는 어려우므로 유의해야 함<sup>130)</sup>
- 현재 필리핀 세관은 전자 통관으로 진행되나, 자주 서버가 다운되어 통관 진행이 지연되거나 혹은 다음 근무일로 지연되는 경우도 발생하고 있음<sup>131)</sup>

#### 다. 업무상 유의점

- 필리핀 세관에서는 들어오는 모든 항공화물은 2015년 5월 11일 부터 E-IFM (Electronic Inward Cargo Manifest; 이하 E-IFM)과 E-CCM(Electronic Consolidator Cargo Manifest;E-CCM)을 통해 통관함<sup>132)</sup>
  - E-IFM은 항공사 혹은 운송주체(House Airway Bill은 forwarder)가 적하목록을 제출해야 함
  - 아시아 국가에서 오는 비행기는 도착 전까지 그리고 비아시아 국가에서 오는 비행기는 비행기 도착 4시간 전까지 적하목록을 제출해야 함
- 교통 체증으로 인하여 2014년 2월 마닐라 시에서는 트럭통행규제를 실시하였으며, 마닐라항 내 화물적체, 내륙운송비의 급격한 인상 등 여러 가지 문제가 있었음<sup>133)</sup>
  - 2014년 9월 마닐라 시장은 트럭통행 규제를 잠정적으로 철회하였으나 시내 교통체

130) 한국조세재정연구원에서 2015년 10월 실시한 설문에 대한 응답 내용임

131) 상동

132) Customs Memorandum Order(<http://customs.gov.ph/customs-memorandum-order-cmo/>)-CM O-10-2015의 자료를 이용하여 작성함. 자료 검색일자 2015. 6. 17

133) 산업통상자원부·외교부, 『2014 외국의 통상환경』, 「분야별 통상환경」, 2014.12, p. 88

증으로 혼란이 있을 경우 언제든지 규제를 재시행할 것이라고 밝혔기 때문에 유의해야 함

- 필리핀 마닐라 항구의 터미널 적체현상으로 대부분의 선사들은 도착지 수입자 부담으로 추가비용을 청구하고 있으며 추가비용은 20ft 컨테이너 기준 약 240~260달러, 40ft 컨테이너 기준 약 480~520달러가 적용되었음

□ 필리핀에 신규 진출하는 업체 중 한국 및 제3국과 수출입 업무를 동반하는 기업은 CAS 관련 사항을 숙지하고 수입면허등록 기간을 고려하여 수출입 일정을 잡아야 함<sup>134)</sup>

- 수입면허의 유효기간은 1년으로 매년 갱신되어야 함
  - 수입면허 등록을 했다고 해서 모든 품목의 수출입이 가능한 것은 아니며 일부 특정 품목은 필리핀의 해당 주무부처로부터 별도의 사전 수출입 승인을 받아야 함(예: 곡물/코코넛/수산물/의약품/식음료/화장품/광물 등)
- 또한 수입자 면허 취득에 대해 2014년부터 바뀐 내용을 확인하여 신청해야 하며 과거보다 오랜 기간(약 8주)이 소요되며 까다롭게 서류를 검사하므로 미리 유의해야 함

□ 필리핀 세관은 기존에 시행되던 선적 전 화물검사(Advanced clearance system)를 컨테이너 화물에 대해서도 적용하기로 하였으나 실제 모든 화물에 대해서 검사가 실질적으로 이뤄지지 않는 것으로 파악됨<sup>135)</sup>

- 단, 특수 컨테이너 화물(화학제품 등)의 경우는 수입 전 사전 승인이 필요한 부분은 없는지에 대해서 필히 관련 정부기관을 통해 확인하는 것이 필요함
- 선적 전 화물 검사는 2010년부터 벌크로 수입되는 화물에 한해 의무적으로 시행되고 있었으나 이번 발표로 2014년 7월부터 컨테이너 화물에도 적용됨
- 선적 전 검사기관으로 필리핀 세관이 승인한 화물검사회사(ACSC)는 총 6 개로 Admiral, Bureau Veritas, Cotecna Inspection SA Philippines, Inspectorate,

134) KOTRA 글로벌 윈도우, 「필리핀 수입면허 취득절차 변경으로 행정 불편 가중」  
[https://www.globalwindow.org/gw/overmarket/GWOMAL020M.html?BBS\\_ID=10&MENU\\_CD=M10103&UPPER\\_MENU\\_CD=M10102&MENU\\_STEP=3&ARTICLE\\_ID=5017734](https://www.globalwindow.org/gw/overmarket/GWOMAL020M.html?BBS_ID=10&MENU_CD=M10103&UPPER_MENU_CD=M10102&MENU_STEP=3&ARTICLE_ID=5017734), 자료 검색일자 2015. 8. 1

135) 한국관세물류협회·관세청, 『수출입물류 리포트 2014』 No.2, 2014, p. 32

## Intertek, SGS Philippines 등임

- 지정 검사기관 검사를 마친 수입자는 화물이 필리핀에 도착하기 전 화물 수입 승인 획득과 관세 및 수수료 납부가 가능
  - 단, 이를 위해서는 수입화물에 대한 명확하고 충분한 설명서, 화물 수입가격, 운임, 보험 정보가 명시된 인보이스, B/L, 위조 상품이 아니라는 확인서 등이 구비되어야 함
  - 화물이 필리핀 항구에 도착하면 세관은 선적 전 검사서, 관세·수수료 납부 여부를 등을 확인 후 신속한 수입통관 절차를 수행하게 됨
  
- 만일 인증기관에서 발급한 선적 전 검사확인서(Load Port Survey Report)가 구비되지 못한 화물에 대해서는 화물검사 감독위원회(Committee for Accreditation of Cargo Surveying Companies; 이하 CACSC)가 인정한 검사기관이 도착항에서 포괄검사(화물에 대한 질량과 품질, 등급, 가격 등 검사)를 실시하며, 관계자들의 확인 및 관세, 수수료 납부를 완료해야 함<sup>136)</sup>
  - 납부가 완료되지 않았을 시 하역허가서가 발급되지 못하고 이 기간에 발생한 보관료 등 일체 비용은 수입자가 부담해야 함
  
- 선적 전 검사제도 관련 필리핀 수입자는 이 규정 발효 사실을 수출자에게 즉시 통보해야 하고, 수출자는 인근의 CACSC 인정 검사기관을 접촉, 검사에 필요한 일체의 자료와 협조를 제공해야 함<sup>137)</sup>
  
- 우리나라에서 필리핀으로 물품 수출 전, 해당 품목이 덤핑방지관세 부과 등 규제 대상 품

136) 주 필리핀 대사관, 「필리핀, 12월부터 수입 벌크·준벌크 화물에 선적전 검사 시행」  
[http://embassy\\_philippines.mofa.go.kr/webmodule/htsboard/template/read/korboardread.jsp?typeID=15&boardid=3716&seqno=719937&c=&t=&pagenum=1&tableName=TYPE\\_LEGATION&pc=&dc=&wc=&lu=&vu=&iu=&du=](http://embassy_philippines.mofa.go.kr/webmodule/htsboard/template/read/korboardread.jsp?typeID=15&boardid=3716&seqno=719937&c=&t=&pagenum=1&tableName=TYPE_LEGATION&pc=&dc=&wc=&lu=&vu=&iu=&du=) 자료 검색일자 2015. 8. 17

137) 주 필리핀 대사관, 「필리핀, 12월부터 수입 벌크·준벌크 화물에 선적전 검사 시행」  
[http://embassy\\_philippines.mofa.go.kr/webmodule/htsboard/template/read/korboardread.jsp?typeID=15&boardid=3716&seqno=719937&c=&t=&pagenum=1&tableName=TYPE\\_LEGATION&pc=&dc=&wc=&lu=&vu=&iu=&du=](http://embassy_philippines.mofa.go.kr/webmodule/htsboard/template/read/korboardread.jsp?typeID=15&boardid=3716&seqno=719937&c=&t=&pagenum=1&tableName=TYPE_LEGATION&pc=&dc=&wc=&lu=&vu=&iu=&du=) 자료 검색일자 2015. 8. 1

목인지 여부를 확인할 필요가 있음

- 덤핑방지관세 등이 부과되는 경우 수입자는 통관을 위해 예상치 못했던 높은 세금을 내야 하거나, 현지 수입상이 수입을 거절할 경우 물품이 우리나라로 반송되는 경우도 발생할 수 있으므로 규제 사항을 사전에 확인해 두어야 함

□ 한국무역협회 비관세장벽 포털 홈페이지<sup>138)</sup>에서는 세계 각국의 통상 현안을 비롯하여 국가별 반덤핑 및 상계관세 부과 정보 등 다양한 관련 정보를 제공하고 있음<sup>139)</sup>

- 한국무역협회 기본 홈페이지에서는 하단 ‘사업별 사이트’ 메뉴 중 ‘통상수입규제’로도 접속 가능함
- 그 외에 WTO에서 반기별로 공개하는 국가별 규제 동향도 살펴볼 수 있는데, 이는 ‘비관세장벽포털’ 사이트 상단 메뉴 중 ‘수입규제’에서 확인 가능함

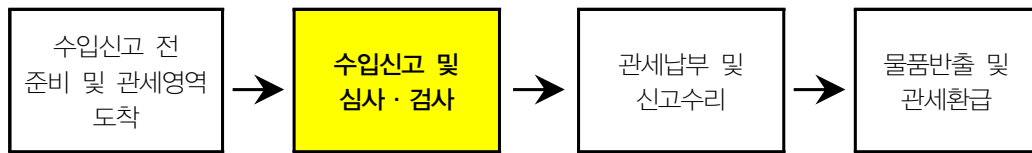
□ 수출자가 수입자를 잘못 기입하여 수입자 면허 취득 명단에 조회되지 않을 경우 현지 세관으로부터 제재를 당할 수 있음

□ 화장품 수출 시 아세안 화장품 통일 규정에 따라 한-아세안 FTA 협정 대상 국가에서 등록했다 하더라도 국가마다 제한하는 성분 및 규정이 조금씩 다르기 때문에 각 나라 규정을 반드시 확인해야 하며 특히 필리핀의 경우 4HPB 또는 로도데놀(Rhododenol), 수은 등의 성분을 규제하고 있으므로 미리 확인해야 함

138) 무역협회 비관세장벽 홈페이지 <http://antidumping.kita.net/main.screen> 자료 검색일자 2015. 4.11

139) 현재 필리핀 반덤핑관세 등의 규제를 가하는 품목 확인을 위해서는 ‘KITA 통상·수입규제’ 홈페이지 상단 메뉴 중 ‘수입규제현황’ → 국가별 수입규제현황 → ‘필리핀’에서 필리핀의 내용을 점검할 수 있음 또한 ‘수입규제현황’ → ‘국가별 현황’에서는 필요 정보 지정 후 검색 기능을 통해 영문 품명과 정확한 HS 코드 등 보다 세밀한 정보를 확인할 수 있음

## 2. 수입신고 및 심사·검사<sup>140)</sup>



### 가. 통관절차상 특이사항

- 실제 통관시간은 전산 처리만으로 통관이 가능한 경우 수입신고 후부터 통관까지 1일이 소요되며 세관에 서류 제출을 한 경우 2일이 소요되고 세관에서 물품 검사를 요구한 경우 4일이 소요됨<sup>141)</sup>
- 필리핀은 국내로 수입되는 물품을 SGL, GL, YL, RL으로 구분하여 상이한 통관절차를 적용하고 있음<sup>142)</sup>
  - SGL은 필리핀 500대 기업의 수입물품 및 PEZA에 등록된 업체의 수입물품에 적용됨
    - 화물도착 전 수입업체가 전자서류로 통관신고를 하고 도착 즉시 서류 및 실물검사 없이 통관함
  - GL은 과거 양호한 수입기록을 가진 수입업체를 대상으로 실물 및 서류 검사 없이 통관하고 선통관 후 서류제출 등의 혜택을 받으나(필요 시 서류검사는 이루어짐) 세관의 사후 회계조사를 받게 됨
  - YL은 신규 수입업체를 대상으로 하며 서류 검사 후 필요한 경우 실물검사가 행해짐

140) 『신흥교역국의 통관환경 연구-필리핀 편』(2011) 보고서의 통관절차별 고려사항을 직접 인용하되, 일부 내용을 수정 및 보완하였음

141) 한국조세재정연구원에서 2015년 10월 실시한 설문에 대한 응답 내용임

142) aTkati 농수산물수출지원정보, 「필리핀 통관 및 검역」, [http://www.kati.net/downloadEgov.do;jsessionid=McEgDag9PoRES1xe3ndaQblzTwdX11r03Es1VSGcQFZqgLOGSEOEEewjJeSkThsN.kati-was\\_servlet\\_engine7?filePath=//upload&fileName=%ED%95%84%EB%A6%AC%ED%95%80\\_%ED%86%B5%EA%B4%80\\_%ED%86%B5%EA%B4%80%EA%B2%80%EC%97%AD.pdf&fileSaveName=%ED%95%84%EB%A6%AC%ED%95%80\\_%ED%86%B5%EA%B4%80\\_%ED%86%B5%EA%B4%80%EA%B2%80%EC%97%AD\\_\(20140218113818\).pdf](http://www.kati.net/downloadEgov.do;jsessionid=McEgDag9PoRES1xe3ndaQblzTwdX11r03Es1VSGcQFZqgLOGSEOEEewjJeSkThsN.kati-was_servlet_engine7?filePath=//upload&fileName=%ED%95%84%EB%A6%AC%ED%95%80_%ED%86%B5%EA%B4%80_%ED%86%B5%EA%B4%80%EA%B2%80%EC%97%AD.pdf&fileSaveName=%ED%95%84%EB%A6%AC%ED%95%80_%ED%86%B5%EA%B4%80_%ED%86%B5%EA%B4%80%EA%B2%80%EC%97%AD_(20140218113818).pdf), 자료 검색일자 2015. 6. 13

수도 있음

- 2010년 7월 이후 세관은 밀수 및 부정부패 방지를 위해 YL운영을 중지함

○ RL은 과거 수입기록이 불량한 업체를 대상으로 하며 집중적으로 실물 및 서류 검사 대상이 됨

□ GL의 경우는 현재 적용업체가 130여개(조만간 200여개 업체로 확대 예정)이며, GL 선정 기업은 주로 다국적기업, 수입실적 최상위 업체 등 130여개 업체가 혜택을 받고 있으나 국내기업으로는 LG와 삼성 두 업체에 불과함<sup>143)</sup>

□ 과세가격 2,000페소 이상 여부 및 개인 및 상업적 용도 여부에 따라 정식(Form Entry) 및 약식(Informal Entry)으로 구분하여 신고함

○ 약식통관의 경우 개인 배송에 한하며, 약식통관은 이삿짐으로 분류되어 까다로운 절차 없이 통관되나, 선박일정 등이 맞지 않을 경우에는 배송기간이 길어짐

○ 또한, 물류업체는 분실에 대한 책임이 없기 때문에 고가품이더라도 보상받기가 어려움

□ PEZA에 입주한 기업의 경우 별도의 물품검사가 없고 수입통관 절차 없이 컨테이너를 세관으로부터 인수 받은 후 세관에서 파견된 직원이 수량과 가격을 조사하고 이상 여부를 점검하는 단계로 통관이 이루어짐

□ 수입신고 내용과 실제 품목 또한 제출 서류상의 기재사항(수입자와 수량, 중량, 품명, B/L 번호 및 컨테이너 번호 등)이 상호 정확히 일치하여 문제 발생의 소지가 없도록 작은 부분까지 철저를 기하도록 함

○ 화물검사 시 서류 및 신고한 내용과 실제 화물이 일치하지 않는 경우 밀수 행위로 간주될 수 있으므로 서류와 물품 일치에 만전을 기해야 함

□ 2015년 8월 필리핀 관세국은 미국 관세청과의 업무 협의에 따라 해상 수입화물에 대한

143) 한국조세재정연구원에서 2015년 10월 실시한 설문에 대한 응답 내용임

적하목록 신고 마감을 해당 선박이 출항지에서 출발 24시간 전에 마치도록 변경할 계획임

- 현행 규정은 해당 선박 최소 12시간 전 적하목록 및 수입신고를 마쳐야 하며 이를 어길 시 750달러의 벌금을 납부하도록 하고 있음
- 단, 수입허가(Import Entry) 신고는 필리핀 관세국 시스템의 e-IFM과 e-CCM 승인 후 언제든지 제출할 수 있게 됨
- 관세국은 이를 통해 수입화물 검사에 대한 충분한 시간을 확보하고 관세국의 위기 대응 능력 향상을 도모할 수 있을 것으로 기대하고 있으며 해당 내용은 외국해운사 협회(AISL)와 필리핀 해상운송주선업협회(PISFA)의 의견을 거친 후 시행에 들어갈 예정임<sup>144)</sup>

## 나. 애로사례

- 세관 전산 불안정으로 서버 다운, 신고 지체 등으로 인한 통관 진행 중단사례가 빈번하게 발생함<sup>145)</sup>
  - 전산으로 신고가 마무리 되지 않고 현장의 매뉴얼대로 다시 진행하면서 세관 담당자의 자의적인 해석에 따라 내용이 바뀌는 경우도 있음<sup>146)</sup>
- 세관 담당자 부재 시 대체할 인력이 없다는 이유로 통관 지연이 다수 발생하므로 유의해야함<sup>147)</sup>
- 물품 검사 시 현장에서는 세관 규정보다 세관의 심사관(Examiner)의 판단으로 통관이 진

144) 코리아 쉬핑가제트, 「필리핀, 해상 수입화물 적하목록 신고 앞당길까」, 2015.8.24.

145) 한국조세재정연구원에서 2015년 10월 실시한 설문에 대한 응답 내용임

146) 주 필리핀 대사관, 「필리핀 통관/물류 제도, 현황과 애로, 유의사항」, [http://overseas.mofat.go.kr/webmodule/htsboard/template/read/korboardread.jsp?typeID=15&boardid=3716&seqno=831248&tableName=TYPE\\_LEGATION](http://overseas.mofat.go.kr/webmodule/htsboard/template/read/korboardread.jsp?typeID=15&boardid=3716&seqno=831248&tableName=TYPE_LEGATION) 자료 검색일자 2015. 8.11

147) 주 필리핀 대사관, 「필리핀 통관/물류 제도, 현황과 애로, 유의사항」, [http://overseas.mofat.go.kr/webmodule/htsboard/template/read/korboardread.jsp?typeID=15&boardid=3716&seqno=831248&tableName=TYPE\\_LEGATION](http://overseas.mofat.go.kr/webmodule/htsboard/template/read/korboardread.jsp?typeID=15&boardid=3716&seqno=831248&tableName=TYPE_LEGATION) 자료 검색일자 2015. 8.11

행되는 경우가 많음<sup>148)</sup>

- 한국 관세청에서 발급한 한-아세안 FTA 원산지증명서를 필리핀 세관에 제출하였으나 동 증명서의 진위 여부가 문제시되어 통관이 지연된 사례가 발생하였음
- 수입자는 ASEAN 국가들을 대상으로 FTA 양허 및 원산지 결정 기준에 대한 충분한 정보를 수집할 필요가 있음<sup>149)</sup>
  - ASEAN 국가의 바이어가 FTA 원산지증명서를 한국 국내 업체에 신청한 경우에도 관련 정보를 충분히 제공하지 못해 C/O 발급 준비에 어려움이 발생한 사례가 있음
  - 수출자 서명과 관련한 명확한 규정의 부재로 기발급한 C/O를 정정 또는 재발급받는 사례가 있음
    - 예를 들어 해당국이 수출자의 친필 사인이나 도장만 인정된다고 규정한 경우, 우리나라의 전산시스템을 통한 원산지증명서가 인정되지 않는 사례가 발생함
- 한-아세안 FTA에서 시장개방 양허 대상으로 분류된 품목임에도 불구하고, 미양허 품목에 부과되는 기본세율을 적용하여 한국 업체가 손해를 본 사례도 있었음
- 필리핀으로 단감을 수출한 B업체가 해당 단감에 대해 C/O에는 HS2007기준인 HS 0810.90으로, 수출입신고는 HS2012기준인 HS 0810.70으로 기재 후 통관하여 필리핀세관에서 통관을 불허하였었음<sup>150)</sup>
  - 한-아세안 FTA의 PSR(품목별 기준)은 HS2007기준이므로 해당 C/O는 정당하게 발급되었다는 내용의 서한을 발송하여 통관함
- 필리핀으로 섬광전구를 수출한 업체의 C/O가 전자방식으로 출력되었고, FOB금액이 생략되었다는 이유로 협정세율 적용이 보류되었으나 제8차 한-아세안 FTA 이행위원회 합

148) 한국조세재정연구원에서 2015년 10월 실시한 설문에 대한 응답 내용임

149) 상동

150) 관세청, 「FTA 활용애로」, 『주간 FTA 동향』 2014. 12. 1주차

의사항 및 원산지증명운영절차 개정안 송부를 통해 협정을 적용하여 애로를 해결함<sup>151)</sup>

- 해당 물품의 PSR은 세번 변경기준으로 FOB금액 생략이 가능하며, 전자발급 C/O는 한-아세안 FTA 이행위원회에서 인정하는 것으로 합의함

□ 필리핀에서는 한국업체를 대상으로 한 사기가 증가하고 있으며 특히 빠른 납기를 독촉하며 필리핀 운송업체를 소개, 선통관 운송 수속을 해야 한다고 하며 납기를 지키기 위한 방편으로 미리 운송 통관비를 요구함

- 이에 빠른 통관을 위해 해당 운송업체 계좌에 200만~300만원 수준의 비용 입금을 독촉하는 수법이며 수출 경험이 적은 피해기업은 이를 필리핀 시장의 특수성으로 인식하고 실제로 송금을 해 피해를 보는 사례가 발생하고 있음

#### 다. 업무상 유의점

□ 화물을 실은 선박/항공기 도착 후 5일 째 영업일 또는 세관장이 지정한 시한까지 수입품의 반출 허가신청(Entry)이 필요함

- 위 기간 내 반출 신청을 하지 않고 세관의 별도 지체허락(Lay Order)이 없는 경우 그 수입품은 일반주문 상품(General Order Merchandise)으로 취급되어 소유자 또는 수하인의 위험 및 경비부담 아래 지정된 창고에 보관됨
- 반출허가 신청은 선박/항공기 도착 전(화물의 수입 전)에도 할 수 있음

□ 항공의 경우, Front Door(Day time 통관)와 Back Door(Night time 통관)로 구분되며, 주말과 공휴일에는 Back Door 통관(저녁 7시부터 시작)만 가능함<sup>152)</sup>

□ 해상의 경우 최근(2015년 10월 기준)에는 항구적체가 비교적 완화되어 남항 및 북항 모두 1~3일이면 통관이 가능하다고 하나 예외가 많으므로 유의해야 함<sup>153)</sup>

151) 상동

152) 한국조세재정연구원에서 2015년 10월 실시한 설문에 대한 응답 내용임

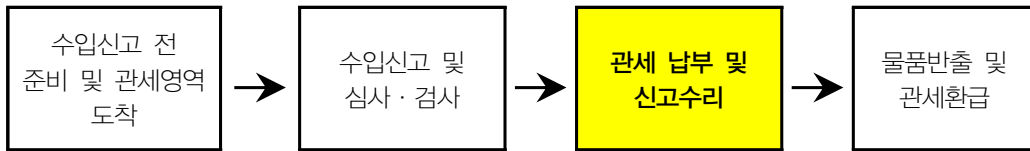
153) 한국조세재정연구원에서 2015년 10월 실시한 설문에 대한 응답 내용임

- 전산 시스템을 도입하여 통관을 진행하고 있으나 전산시스템 장애로 인해 통관이 지연되는 경우가 다수 발생하며 빠른 통관 진행을 위해 통관 이외에 추가 비용이 발생하는 경우가 있음<sup>154)</sup>
- 물품당 통관 시간은 GL(저위험 품목)일 경우 통관 2시간이 예상되고, RL(고위험 품목)은 4일 정도가 예상되나 실제 고위험 품목의 경우 통관 검사가 20일까지 소요되는 경우가 있으므로 유의해야 함<sup>155)</sup>
- 품목분류 및 가격평가에 있어 필리핀 세관의 재량권이 적용되어 세관별로 품목분류 및 가격평가 기준이 달라질 수 있고, 수입신고 과정상 관세 외 추가 비용이 발생할 수 있음
- 원산지 검증 시 엄격한 입증서류를 요구하여 통관이 지연될 수 있음
  - C/O의 원본을 제출해야 하고 생산자와 수출자의 정보가 다를 경우 추가 증빙서류를 요구할 수 있음
  - 세번 변경 시 원산지 기준을 적용함에도 상대국 세관의 검증 과정에서 생산 공정 세부내용, 원가자료 등을 요구하는 경우가 있음
- 현재 기관 발급 원산지증명서의 경우 생산자와 수출자가 다를 경우 원산지 소명서를 제출하고 원산지 확인서를 제출해야 하므로 유의해야 함

154) 산업통상자원부, 외교부, 『2014 외국의 통상환경』, 「분야별 통상환경」, 2014.12, P. 88

155) 한국조세재정연구원에서 2015년 10월 실시한 설문에 대한 응답 내용임

### 3. 관세 납부 및 신고수리<sup>156)</sup>



#### 가. 통관절차상 특이사항

- 심사 또는 검사 결과 이상이 없는 경우 관세 납부 후 물품 반출이 허가되며 관세 등의 조세는 은행을 통해 송금하거나, 관세에 상응하는 담보 확인 후 반출이 가능함
- 불법수입물품은 국고로 귀속되고 그 물품의 관세, 창고비, 하적비 등의 기타 부대비용은 수입자가 부담함
- 필리핀의 관세 및 부가가치세 납부 방식은 세관에 등록된 수입자 거래은행을 통해 계좌이체 방식으로 납부함
  - 세관원은 관세 상응 담보나 관세 납부를 확인한 후 수입신고를 수리하며 해당 담보의 경우 국내선하증권, 은행지불보증, 채권 등이 있음
- 한-ASEAN FTA상의 양허관세를 적용할 경우에도 수입관세를 면제 또는 감면받을 수 있으나 12% 부가가치세는 필수적으로 납부해야 함
- 세관은 OLRs(on-line release system)로 은행으로부터 관세 납부 사실을 통보받은 후에 수입자에게 화물을 양도함
- 보세구역 반입물품은 통관 항 도착일로부터 최대 1년간 장치될 수 있으며 개인 창고 사용

156) 『신홍교역국의 통관환경 연구: 필리핀 편』(2011) 보고서의 통관절차별 고려사항을 직접 인용하되, 일부 내용을 수정 및 보완하였음

료는 세관 지정의 보세창고 이용료를 초과할 수 없음

#### 나. 애로사례

- 필리핀의 운송의 경우 마닐라 항을 중심으로 해운 운송이 이루어지나 마닐라 항의 정체가 심하고 물류비도 아시아에서 인도네시아와 함께 가장 높은 것으로 인식되고 있음<sup>157)</sup>
  - 다수의 항구에도 불구하고 높은 연한해운 비용과 낙후된 해운 시설 및 행정적인 측면이 애로사항임
  - 필리핀의 물류비는 전기요금과 함께 비즈니스 비용을 높이는 주요인으로 작용하며 높은 창고료와 내륙운송비가 부담으로 작용할 수 있음
  - 필리핀 국내 도서지역 간 해운비가 높으며 냉동 식품류의 경우 내륙운송비가 해상 운송비보다 높은 것으로 알려져 있어 문제점으로 지적되어 왔음
- 필리핀 세관에서 기존에 거래가 없던 신규반입 제품에 대해서 임의로 높은 관세를 부과하는 경우가 있어 사전에 관세율을 확인해야 함<sup>158)</sup>
- 수입자의 신고금액에 대한 불신이 매우 높으며 관세 납부 오류(이중 납부, 초과 납부 등)에 대한 환급이 매우 어려움<sup>159)</sup>
  - 환급이 확인되었어도 환급받는 데 최소 1년이 소요됨

#### 다. 업무상 유의점

- 자본재를 수입할 때 관세 면제 혜택을 받은 기업이 해당 자본재를 매각하게 될 경우 관세 회피의 여지가 있으므로 해당 기업이 5년 내에 면세품을 재판매할 경우에는 정상 관세의 2배를 납부해야 함

157) 해외농업개발협회, 「해외농업개발 투자매뉴얼: 필리핀」, 2014.8, p. 28

158) 한국농수산물유통공사, 「필리핀 숙취해소음료 미니시장조사 최종보고서」, P/33(발행년도 미표기)

159) 한국조세재정연구원에서 2015년 10월 실시한 설문에 대한 응답 내용임

- BOI 등의 투자인센티브기관에 등록된 기업에 자본재를 매각할 경우 5년 내에 관세 면제 혜택을 받은 자본재 수입품을 재판매할 경우에도 관세 납부 의무가 면제될 수 있음
- 수입업체와 중개인은 수입 관련 기록을 수입일자로부터 3년간 보관할 의무가 있음
  - 필리핀 세관은 수입업체 및 중개인이 작성한 기록 문서에 대해 수입이 완료된 후 3년 안에 검사를 실시하여 세관 규칙 준수 여부를 확인할 권한을 지님
- 수입자는 마닐라 항만 및 해운사에 부두 사용료(Port Charge)를 납부해야 하며 통상 물류업체가 이를 대납하고 청구서에 일괄적으로 포함시킴<sup>160)</sup>
  - BOI와 PEZA에 등록된 업체들의 경우 EO226(Omnibus Investment Act)에 의거하여 자격요건이 충족되면 부두 사용료에 부과되는 부가가치세가 차감되며 컨테이너 화물에 대해서만 부가가치세를 부과함
  - 부두사용료의 경우 PEZA에 등록된 업체들은 면제이며 터미널 핸들링 차지(THC)의 경우 벌크 화물이 아닌 컨테이너 화물에만 부과됨
- 필리핀에만 특수하게 존재하며 추가 운반료라고 명시되는 Arrastre Charge의 정식명칭은 부두기기사용료이며 각 항구별, 물품의 중량, 부피, 운반속도 등에 따라 다르게 부과되는 일종의 처리비(Handling Charge)로서 미리 확인하여 준비해야 함<sup>161)</sup>
- 마닐라 항에서 수입자의 창고 혹은 공장까지의 육상 운송비용이 소요됨<sup>162)</sup>
  - 컨테이너 종류별로 화물의 무게에 따라 약간의 차등을 두어 지정된 육상운송비용이 발생하며 간혹 컨테이너 샤시 비용을 별도로 청구하기도 함

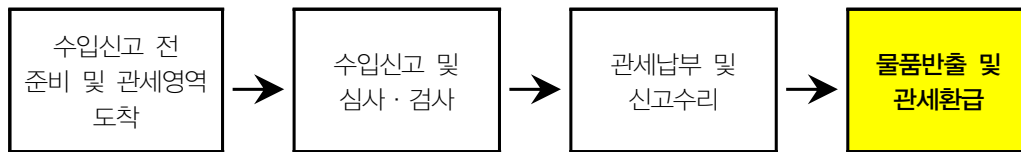
160) 해외 투자진출 정보 포털, 수출입 물류 ABC: 발생 비용, 루트와 품목별 수출입 승인, [http://www.ois.go.kr/portal/page?\\_pageid=93,721216&\\_dad=portal&\\_schema=PORTAL&p\\_deps1=info&p\\_deps2=&oid=1090922114642555293](http://www.ois.go.kr/portal/page?_pageid=93,721216&_dad=portal&_schema=PORTAL&p_deps1=info&p_deps2=&oid=1090922114642555293) 자료 검색일자 2015. 8. 7

161) 한국조세재정연구원에서 2015년 10월 실시한 설문에 대한 응답 내용임

162) 해외 투자진출 정보 포털, 수출입 물류 ABC: 발생 비용, 루트와 품목별 수출입 승인, [http://www.ois.go.kr/portal/page?\\_pageid=93,721216&\\_dad=portal&\\_schema=PORTAL&p\\_deps1=info&p\\_deps2=&oid=1090922114642555293](http://www.ois.go.kr/portal/page?_pageid=93,721216&_dad=portal&_schema=PORTAL&p_deps1=info&p_deps2=&oid=1090922114642555293) 자료 검색일자 2015. 8.7

- 마닐라 항에 도착한 화물은 체선료(Demurrage)와 보관료(Storage) 모두 통상 도착일을 포함하여 5일간의 자유 시간(Free Time)이 주어짐
  - 체선료는 해당 컨테이너를 제공한 해운사에서 청구하는 금액이며 보관료는 마닐라 항만의 CY(컨테이너야드) 운영자(Operator)가 청구하는 금액임
- 창고나 공장에 이송된 컨테이너는 즉시 화물을 꺼내고 반납해야 함
  - 이들이 경과하면 해당 해운사에서 컨테이너 반환지연료(Detention Charge)를 청구하게 되므로 주의해야 하며 이러한 경우 사전에 물류회사를 통해 해당 해운사와 합의한 후 컨테이너를 보관해야 함<sup>163)</sup>

#### 4. 물품반출 및 관세환급<sup>164)</sup>



##### 가. 통관절차상 특이사항

- 수입신고 수리 및 관세 납부(담보제공)가 이루어진 물품은 원칙적으로 보세구역에서 즉시 반출이 가능하지만 정해진 기간 내에 수입물품 검사를 수행하지 못한 경우 혹은 납부 기한 내에 관세 납부 또는 보증이 이루어지지 못한 경우에는 반출이 불가능함
  - 제한 또는 금지품목에 해당하는 물품이 아닌 경우 세관은 신고서의 항목이 확인되거나 혹은 확인될 필요가 없을 시 접수 직후 바로 통관함

163) 반환지연료는 Container Yard에서 반출된 실입 컨테이너는 수하인이 지정하는 영업창고나 수요자의 공장 등에서 화물을 끄집어 낸(devanning) 후 반환되는데, 일정한 허용기간(Free Time)을 초과한 경우에 벌금(Penalty) 일수에 따라 징수되는 지연료를 말함

164) 『신홍교역국의 통관환경 연구 필리핀 편』(2011) 보고서의 통관절차별 고려사항을 직접 인용하되, 일부 내용을 수정 및 보완하였음

- TCCP의 Section 106항에서 관세환급(Drawback)에 관한 세부 사항에 대해 규정하고 있음
  - 국제무역 혹은 연안무역에 이용되는 선박운항에 소요되는 연료에 부과된 수입관세에 대해서는 부과된 관세의 99%를 초과하지 않는 한도 내에서 환급함
    - 재무부 장관의 승인이 있을 경우 관세 환급(현금) 혹은 관세 환급 예정금액 만큼의 세액공제보증서를 발행해 주도록 규정함
  
- 수출제품 생산을 위해 수입되는 자재에 대한 관세 환급에 해당되는 품목은 수출제품의 원료, 포장, 장식, 상표 부착 등에 사용된 자재에 한함
  - 수출용 자재에 대한 관세 환급은 실제 수출제품에 사용된 양 만큼에 대하여 관세 환급(현금) 혹은 관세 환급 예정금액 만큼의 세액공제보증서를 발행해 주도록 규정하였음
  - 환급 신청비는 500페소이며 수입자재를 사용한 제품이 1년 이내에 물품으로 수출되어야 하며, 6개월 이내에 환급을 신청해야 함
  - 도시가스 생산과 전력 생산에 사용되는 원유나 역청재(아스팔트원액)로부터 추출된 석유나 석유류에 대한 관세 환급 혜택이 있음
    - 전기업체나 가스업체가 아닌 기업이 원유나 역청제로부터 추출된 석유류를 수입한 후 전기/가스 생산업체에 동 제품을 그대로 판매하거나 가공하여 직접 혹은 간접적으로 판매한 경우에는 수입 시 부과된 관세의 50%를 환급함
  - 관세 환급은 폐소화로 이루어짐
  
- 환급 과정상에서 수출제품의 제조 및 생산에 실제 사용된 수입자재의 수량(분량) 및 가격과 실제 납부된 관세를 서류상으로 입증해야 함
  - 관세 환급(현금) 혹은 관세 환급 예정금액에 대한 세액공제 보증서(Tax Credit)는 자재 수입 시 납부된 관세의 100%를 초과할 수 없음
  - 수입자는 해당 자재가 필리핀에서 생산되고 있지 않거나 이에 대한 경쟁력 있는 대용 자재가 없다는 사실을 필리핀의 경제개발청(National Economic and Development Authority; NEDA)에서 확인받아야 함

- 수입된 자재는 수입일로부터 1년 안에 제품으로 수출되어야 하고 수출 후 6개월 안에 해당 물품에 대한 관세 환급(현금) 혹은 세액공제보증을 청구해야 함
- 같은 수입자재로부터 2가지 혹은 그 이상의 수출제품이 만들어진 경우의 관세 환급에 대한 배분(할당)은 형평성에 기초하여 조정될 수 있음

### 나. 애로사례

- 관세 환급이 까다롭게 적용되고 BIR-세관 간 세액공제보증서의 호환도 불가능해 관련 기업의 불만을 사고 있음
  - 관세 환급을 위해선 필리핀 현지에 법인체를 가지고 있어야만 세액공제보증서 혹은 현금으로 환급을 받을 수 있지만 현지에 법인체가 없는 외국기업의 경우 환급을 받을 수 있는 주체가 없기 때문에 환급 자체가 불가능해지게 됨<sup>165)</sup>
  - 세액공제보증서의 경우 법인의 세금을 감할 수 있는 제도이기 때문에 시기에 맞추어 재수출 면세에 이용하기는 쉽지 않음
  - 신청 서류가 과도하게 복잡하며 세관 서류 심사에도 1~2년 정도의 시간이 소요되어 실제 혜택을 받지 못하는 경우도 자주 발생함
  - 설사 세액공제보증서를 받은 경우도 이를 활용하여 차기 수입분의 수입 관세, 부가가치세를 납부하려 해도 세관에서 이를 심사, 승인 후 통관까지 최소 1개월 정도가 소요됨<sup>166)</sup>
  
- 관세 추징에 따른 불복절차는 규율된 것이 따로 있지는 않으며 필리핀 세관 고객관리 팀<sup>167)</sup>에 문의할 수는 있으나 실제 세관과 연결되기가 어렵고 연결이 된다 하더라도 현실적인 도움을 받기는 쉽지 않음<sup>168)</sup>

165) 한국조세재정연구원에서 2015년 10월 실시한 설문에 대한 응답 내용임

166) 한국조세재정연구원에서 2015년 10월 실시한 설문에 대한 응답 내용임

167) Customer Relations Management 전화: (+632) 917-3200(Local 3201 to 3205)

168) 한국조세재정연구원에서 2015년 10월 실시한 설문에 대한 응답 내용임

- 높은 보세창고비가 문제로 지적되고 있으며 필리핀 내 보세창고 설립을 위해서는 보세창고협회의인 ACOB의 동의가 있어야 하므로 이로 인해 보세창고 신규 오픈이 쉽지 않은 실정임<sup>169)</sup>
  - 필리핀의 보세창고료는 인도네시아와 더불어 비교적 높은 수준이며 보세창고비는 3일 보관기준으로 100달러/CBM 정도임
  
- 세관 관행상 수입화물의 품질, 수출 또는 수입자의 계약 불이행 등의 사유로 필리핀 항구에 도착한 화물을 반송하고자 하는 경우 필리핀 세관이 반송을 승인하지 않고 관세, 부가가치세 납부와 함께 수입 통관한 후 반출하도록 유도하는 경우가 많음<sup>170)</sup>
  - 기업의 클레임 혹은 계약 변경에 따라 수입 물품을 반송해야 하는 경우 세관의 불명확한 규정과 관행으로 실제 반송이 어려움
  - 한국 기업이 필리핀 수입자의 계약사항 불이행(수입화물의 품질, 수출 또는 수입자의 계약불이행 사유 등)으로 인해 마닐라에 도착한 컨테이너를 선적지로 반송해야 하였으나 복잡한 절차와 까다로운 심사로 반송승인을 받지 못한 사례 또한 존재
  - 필리핀 세관의 관행상 먼저 수입통관(관세/부가가치세 포함)을 한 후에 반송을 할 수 있으며 비공식적인 비용 등의 발생으로 수입업체의 손해가 크게 발생한 바 있음
  
- 관세 환급에 관한 규정을 정해 놓고는 있으나 실제로 관세 환급을 받는 경우는 거의 없으며, 세액공제증서를 발행하여 추후 관세 납부 시 보유한 만큼 차감하는 것이 일반적임
  - 규정상으로는 모든 서류가 구비되었을 시 환급 신청일로부터 60일 내에 환급이 이루어져야 하지만 실제 현금으로 환급되는 경우는 거의 없으며, 세액공제증서의 발행에도 많은 시간이 소요됨
  
- 그 밖에 부가가치세 역시 규정과는 달리 실질적으로 잘 환급되지 않고 있음<sup>171)</sup>

169) 해외농업개발협회, 「해외농업개발 투자메뉴얼: 필리핀」, 2014.8, p. 28

170) 주 필리핀 대사관, 「필리핀 통관/물류 제도, 현황과 애로, 유의사항」,  
[http://overseas.mofat.go.kr/webmodule/htsboard/template/read/korboardread.jsp?typeID=15&boardid=3716&seqno=831248&tableName=TYPE\\_LEGATION](http://overseas.mofat.go.kr/webmodule/htsboard/template/read/korboardread.jsp?typeID=15&boardid=3716&seqno=831248&tableName=TYPE_LEGATION) 자료 검색일자 2015. 8. 11

171) 한국조세재정연구원에서 2015년 10월 실시한 설문에 대한 응답 내용임

#### 다. 업무상 유의점

- 수출시 수출업자는 모든 선적을 한꺼번에 진행하거나 모든 화물을 휴가일 하루 전에 수출하는 것은 지양해야 함
- 필리핀 세관의 특성상 사후에 서류를 보완하더라도 관세 환급이 어려우므로 미리 원산지 증명서를 준비하여 해당 관세 혜택을 받을 수 있도록 해야 함<sup>172)</sup>
  - 실제 한-아세안 협정과 관련하여 협정서에 도착 후 30일 이내 C/O사후 제출 시 관세를 환급하도록 하고 있으나 세관은 이를 지키지 않고 있음

#### 5. 요약

- 필리핀은 세관의 자의적인 해석과 전산시스템의 오류로 인하여 수입신고에서 통관까지 오랜 시간이 소요되는 특징이 있음
- 2014년부터 화장품 및 완구류 등 특정 제품의 경우 라벨링에 대해 엄격한 기준을 제시하므로 필리핀으로 물품 수출 시 해당 제품의 라벨링을 미리 확인하여 준비해두는 것이 좋음
- 물품 검사 시 RI(고위험 물품)의 경우 예상시간(약 4일)보다 오랜 시간(약 20일)이 소요될 수 있으므로 미리 유의해야 함
- 필리핀 통관 시 애로사항으로 지목되었던 전자원산지증명서 인정 문제는 2015년 한·아세안 FTA 협정 개정으로 인정하는 것으로 해결되었으나 여전히 원산지 검증이 까다롭게 이루어지므로 관련 서류를 완벽히 구비하는 것이 유리함

172) 주 필리핀 대사관, 「필리핀 통관/물류 제도, 현황과 애로, 유의사항」, [http://overseas.mofat.go.kr/webmodule/htsboard/template/read/korboardread.jsp?typeID=15&boardid=3716&seqno=831248&tableName=TYPE\\_LEGATION](http://overseas.mofat.go.kr/webmodule/htsboard/template/read/korboardread.jsp?typeID=15&boardid=3716&seqno=831248&tableName=TYPE_LEGATION) 자료 검색일자 2015. 8.11

〈표 IV-1〉 필리핀 통관절차별 고려사항

단계	유의 사항
1. 신고 전 준비	<ul style="list-style-type: none"> <li>○ 사전허가가 필요한 수입품목의 경우 현지 도착 후 허가를 받을 시 물품가격 30%의 벌금으로 부과되므로 미리 필리핀 수입부에 문의하여 허가를 받아야 함</li> <li>○ 2014년 9월부터 수입되는 모든 완구류에 라벨링이 의무화되었음</li> <li>○ 2015년부터 식품의약품에서 모니터링을 실시하고 있으므로 수출 화장품은 미리 식품의약품에 신고해야 함</li> <li>○ 한-ASEAN FTA세율을 적용받기 위해서 반드시 대한상공회의소에서 원산지증명서(C/O)를 발급받아야 함</li> <li>○ 필리핀 진출 기업의 경우 2014년부터 바뀐 수입면허(CAS)의 취득 기간이 길게 소요되고 서류검사가 까다로워지므로 유의해야 하며 수입면허 없이는 통관이 불가능하므로 필수적으로 취득해야 함</li> <li>○ 선적 전 검사가 2014년 하반기부터 벌크 화물에서 컨테이너 화물에도 적용되기 시작하였으나 실질적으로 현장에서 적용되지 않은 것으로 확인됨</li> </ul>
2. 수입신고 및 심사·검사	<ul style="list-style-type: none"> <li>○ 검사는 SGL(우수 수입업체, 신속 통관), RL(전수 검사), YL(서류 검사 필요한 경우 물품검사), GL(검사 면제)로 나누어 이루어짐(2010년 이후 YL은 중지됨)</li> <li>○ 전자시스템 장애로 인해 통관이 지연되는 경우가 많으며 빠른 통관을 위해 통관 외의 비용이 발생하기도 함</li> <li>○ 원산지검증 시 엄격한 입증 서류를 요구하여 통관이 지연될 수 있음</li> <li>○ C/O상 생산자와 수출자 정보가 다를 경우 추가 증빙을 요구하기도 함</li> </ul>
4. 관세 납부 및 신고수리	<ul style="list-style-type: none"> <li>○ 품목분류 및 가격 평가에 있어 필리핀 세관의 재량권이 적용되어 세관별로 기준이 달라지는 경우가 발생할 수 있으며 신규 반입 제품은 임의로 높은 관세를 부과하므로 유의해야 함</li> <li>○ 관세납부는 은행을 통한 계좌이체 방식이나 실시간이 아니므로 관세 및 부가세 납부 확인에 0.5일 정도가 소요됨</li> </ul>
5. 물품반출 및 관세환급	<ul style="list-style-type: none"> <li>○ 수입자는 수입 관련 자료를 수입일로부터 3년간 보관해야 하며 필요한 경우 세관이 보관 서류를 검사할 수 있음</li> <li>○ 물품을 반송하고자 하는 경우 세관이 반송을 승인하지 않고 관세 및 부가가치세 납 후 물품을 반출시키고자 유도하는 경우가 많음</li> <li>○ 관세 환급과 관한 규정은 있으나 실제 관세 환급은 어려우며 Tax Credit을 제공하나 이 또한 발급에 오랜 시간이 걸림</li> </ul>

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## 〈부록 I〉 비즈니스 팁

- 필리핀에는 마닐라의 니노이아키노 국제공항(Ninoy Aquino International Airport, NAIA)을 비롯하여 국제공항이 전국 주요 지역에 소재하고 있음
  - 마닐라의 관문인 NAIA 1에 외자를 도입하여 NAIA 2, NAIA 3 등의 새로운 공항을 신축하였으며 필리핀 항공을 이용하는 경우 NAIA 2 터미널을 이용함
  
- 마닐라 국제공항 입국 시에는 입국카드를 작성한 후 출입국 심사대를 통과하여 Arrival Gate를 통해 공항청사 건물로 나가면서 입국카드 사본 1매와 수화물 티켓(통상 짐표로 호칭됨)을 제출해야 함
  - 출국할 경우 공항청사 건물에 입장할 때 X-ray 검색대를 통과해야 하는데 승객들이 물리는 경우가 많고 공항 사정에 따라 20~30분을 기다릴 수 있기 때문에 항공기 출발 시간 기준 2시간 전까지 공항에 도착해야 함
  
- 마닐라와 주요 도시 간의 비행시간은 서울 3.5시간, 동경 4시간, 상해 3.25시간, 대만 2시간, 홍콩 1.5시간, 방콕 3시간, 팔라렘푸르 3.5시간, 싱가포르 3시간 정도 소요됨
  
- 필리핀에는 Manila, Cebu, Batangas, Zamboanga, Iloilo, Davao, San Fernando 등에 국제항구가 있으며 운송비용은 도착지 및 계절에 따라 다르므로 제품 선적 시기에 맞춰 운송업체에 문의하는 것이 좋음
  
- 필리핀 현지의 법인 혹은 개인 은행계좌 개설을 위해 필요한 요건<sup>173)</sup>을 숙지해야 함
  - 필리핀 현지의 법인 은행계좌 개설을 위해서는 사무소(법인, 지사, 연락사무소, 지역본부 등)가 존재해야 하며, 개인의 경우 학생비자 이상 장기 체류 비자(관광비자

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제외)를 보유해야 함

- 현지 바이어가 국내업체에 대한 대금 결제를 거부할 경우 해당 바이어를 접촉하여 설득할 수 있는 방법이 용이하지 않음
- 필리핀은 공급자 우위의 시장인 측면이 있으며 의사결정이 일관적이지 않아 거래 제의를 할 경우에도 관심이 높지 않으면 답변을 하지 않는 경우가 많음
  - 수입업체 혹은 유통업체들이 자신들의 필요에 의해 추후 연락하는 형태를 취함
- 필리핀 수입 물품의 약 50% 정도가 대리점을 통해 수입되고 있으며, 에이전트나 유통업체들이 독점권을 요구하는 경우가 많음
  - 대리점은 해당 브랜드만을 취급하는 것이 아니고 여러 가지 상품 또는 경쟁 브랜드를 동시에 취급하고 있음
- 필리핀의 유통업체들은 재고 보유를 꺼려 물품을 소량으로 반복 구매하므로 신속한 배송이 중요함
  - 가구나 컴퓨터, 복사기 등을 구입하기 위해 가구점이나 사무용기기 판매점을 접촉해 보면 재고가 없는 경우가 많음
  - 재고가 있더라도 곧바로 예약금을 내고 예약을 하지 않으면 곧 다른 사람에게 판매가 되어 새로 수입품이나 제작품이 들어올 때까지 두세 달을 기다려야 하는 경우가 흔함
- 통상 4월(부활절), 12월(크리스마스, 연말 모임)에는 수입 상담이 거의 이루어지지 않고 의사 결정권을 지닌 기업주들이 해외 휴가를 즐기기 때문에 상담이 어려움
- 현지 상거래의 대부분을 장악하고 있는 화교상인들은 해외 거래선 구축 시 중국, 대만, 홍콩 등 중국계와의 거래를 선호함

- 일반적으로 양복바지에 와이셔츠와 넥타이 착용이 정장으로 통용됨
  - 필리핀은 상하의 나라이므로 정장 상의를 생략하는 경우가 있으나 건물 내에서는 에어컨이 강하게 가동되므로 상담 장소에서 종일 상담하는 경우 상의를 준비하는 것이 좋음
  - 필리핀 전통의상인 바롱(Barong)을 입고 상담에 응하면 상대방에게 친밀감을 줄 수 있음
  
- 친밀감 형성을 위하여 현지어인 ‘따갈로그어’를 일부 사용하는 것이 좋으나 단기간에 언어 습득이 쉽지 않은 어려움을 감안해 볼 때 간단한 인사 정도를 익히면 무난함
  - 상담자의 나이가 많거나 여성인 경우에는 상담자가 악수를 청하기 전까지 기다려야 함
  
- 두터운 유대 관계가 형성되기 전에 고가의 선물을 주는 것은 거래에 악영향을 미칠 수 있으므로 한국의 전통차나 기념품 같은 부담 없는 선물하는 것이 바람직함
  - 한국 인삼에 대한 인식이 좋으며 현지 회사 사장 및 주요 간부의 비서와 상의해서 선물을 구입하는 것이 바람직함
  
- 특별히 금기시되는 것은 없으나 언성을 높이는 것은 매우 모욕적인 일로 간주되므로 주의해야 하며, 필리핀 남부 민다나오 섬의 회교권에서는 회교율법에 의한 금기 사항이 존재함
  - 한국인들이 다소 급한 성격이라는 점에서 상대방에게 언성을 높일 만한 사안에 대해 화를 내는 등의 반응에도 현지인들이 의아하게 생각하거나 자존심에 상처를 받는 경우가 있음
  - 손가락이나 손으로 탁자를 두드리는 것은 여성에 대한 모욕의 의미가 될 수 있음
  
- 자존심이 매우 강하므로 종업원이든 누구든 무시하는 태도를 보이지 않는 것이 좋음
  - 직원이 잘못을 했더라도 다른 사람들이 있는 공개석상에서 야단을 치면 모욕을 받는다고 생각하므로 다른 사람들이 없는 곳으로 불러 잘못을 지적해야 함

- 최근 몇 년간 한국인 방문객들이 현지인들을 노골적으로 무시하거나 모욕적으로 대하는 사건들이 현지 언론에도 계속 보도된 바 있어 현지인들의 감정을 상하게 하지 않도록 유의해야 함
- 유흥가에서 과격하게 행동하면 신변에 위협을 느낀 상대방이나 경비원들이 권총을 발사할 수도 있으며 현지법에 의해 엄격하게 다스려지게 되므로 무리한 행동을 하지 않는 것이 좋음

## 〈부록 Ⅱ〉 주요 유관기관 정보

<b>■ 주 필리핀 대한민국 대사관</b>	
웹페이지	<a href="http://embassy_philippines.mofat.go.kr">http://embassy_philippines.mofat.go.kr</a>
주소	122 Upper McKinley Road, McKinley Town Center, Fort Bonifacio, Taguig city 1634, Philippines
<b>■ 대사관</b>	
전화번호	(63-2) 856-9210
팩스번호	(63-2) 856-9008, 9019
이메일	philippines@mofat.go.kr
<b>■ 영사과</b>	
전화번호	(63-2) 856-9210
팩스번호	(63-2) 856-9024
이메일	ph04@mofat.go.kr
<b>■ 세부명예총영사관</b>	
주소	Mezzanine Floor, UC-ICTC Bldg., Gov. Cuenco Avenue Banilad, Cebu City
전화/팩스	(63-32) 231-6345
<b>■ KOTRA 마닐라 무역관(KBC)</b>	
웹페이지	<a href="http://www.kotra.or.kr">www.kotra.or.kr</a> - 해외무역관 - 마닐라 무역관
주소	UNIT 1504, 15F, BDO Equitable Tower, 8751 Paseo de Roxas St., Makati Manila
전화번호	(63-2) 893-1183, 3244
팩스번호	(63-2) 817-3369
이메일	manila@kotra.or.kr

■ 한필상공회의소(Korean Chamber of Commerce Philippines)	
웹페이지	<a href="http://www.kccp.ph/">http://www.kccp.ph/</a>
주소	Korean Chamber of Commerce Philippines, Unit 1104 Antel Corporate Centre, 121 Valero Street, Salcedo Village, Philippines
전화번호	(63-2) 885-7342
팩스번호	(63-2) 885-7343

■ 필리핀 통상산업부(Department of Trade and Industry)	
웹페이지	<a href="http://www.dti.gov.ph">http://www.dti.gov.ph</a>
주소	385 Industry and Investments Bldg., Sen. Gil Puyat Ave., Makati City, Philippines 1200
전화번호	(63-2) 751-0384
팩스번호	(63-2) 895-6487

■ Board of Investments(BOI)	
웹페이지	<a href="http://www.boi.gov.ph">http://www.boi.gov.ph</a>
주소	Industry and Investments Building 385 Senator Gil Puyat Avenue, Makati City 1200 Metro Manila, Philippines
전화번호	(63-2) 897-6682, (63-2) 890-9308
이메일	nerbac@boi.gov.ph

■ Bangko Sentral ng Pilipinas(BSP)	
웹페이지	<a href="http://www.bsp.gov.ph">http://www.bsp.gov.ph</a>
주소	Mabini St. cor. P. Ocampo St., Malate Manila, Philippines 1004
전화번호	(63-2) 708-7701
이메일	bspmail@bsp.gov.ph

■ Nat'l Food Authority(NFA)	
웹페이지	<a href="http://www.nfa.gov.ph">http://www.nfa.gov.ph</a>
주소	National Food Authority Department of Agriculture North Avenue, Diliman, Quezon City
전화번호	(63-2) 453-3900, (63-2) 981-3800
팩스번호	Fax No. (63-2) 453-3900
이메일	e-mailnfa@nfa.gov.ph

■ Nat'l Computer Center	
웹페이지	<a href="http://www.ncc.gov.ph">http://www.ncc.gov.ph</a>
주소	Commission on Information & Communications Technology C.P. Garcia Avenue, U.P. Diliman, Quezon City
전화번호	(63-2) 920-0101
팩스번호	(63-2) 920-7414

■ Nat'l Statistics Office	
웹페이지	<a href="http://www.census.gov.ph">http://www.census.gov.ph</a>
주소	Ramon Magsaysay Boulevard Sta. Mesa, Manila 1008 P. O. Box 779 PHILIPPINES
전화번호	(63-2) 716-0807 / (63-2) 713-7074
팩스번호	Fax: (63-2) 713-7073 / 715-6503
이메일	C.Ericta@census.gov.ph

## 〈부록 Ⅲ〉 여행자 휴대품 통관 정보 안내

- 필리핀은 특정 면세한도액이 없으며 외국에서 구입한 물품이 반입되는 경우 일부 허용하는 물품을 제외하고는 모든 물품에 대해 관세가 부과됨
  - 일부 허용품은 담배 2보루, 주류 1리터 이하 2병임
  
- 필리핀 공항에 도착하는 모든 여행자는 외국(인천공항 면세점 등)에서 구입한 물품에 대하여 세관신고서에 물품명, 수량, 총 가격을 신고해야 함
  
- 필리핀 관세법(제105조)에 일시반입물품 면세통관을 위한 제도(보증금제도)가 규정되어 있음
  - 필리핀으로 물품을 일시 반입하는 경우 납부할 제세(관세·부가가치세 등)의 1.5배에 해당하는 보증금을 지불하고 재반출 시 반환받을 수 있음
  - 단, 동일 물품을 여러 개 반입하는 등 개인용 휴대품으로 볼 수 없는 경우 보증금 제도 활용이 불가능함
  - 보증금제도는 24시간 이용가능하며, 입출국 시 각 처리시간이 5분 내로 절차가 크게 복잡하지 않음
  
- 보증금제도 이용을 위해서는 필리핀 입국 시 세관신고서(CUSTOMS DECLARATION) 5번 항목에 YES를 표시하여 세관(DECLARATION COUNTER)에 제출해야 함
  - 5번 항목은 보석·전자제품 및 기타 수입물품을 휴대하였는지 여부(Are you bringing in jewelry, electronic goods and other imported articles?)임
  
- 그다음 세관직원의 안내에 따라, 재반출 협약신고서(RE-EXPORTATION COMMITMENT)를 작성한 후, 납부할 제세(관세, 부가가치세 등)의 1.5배에 상당하는 보증금을 납부하고,

영수증을 수령하여 물품 휴대 후 입국하면 됨

- 보증금은 현금(CASH)만 가능하나, 페소화 및 미국 달러화도 가능하며 보증금 액수는 예를 들어 USD 1,000 가방의 경우 USD 400 전후가 됨

□ 출국 보안검색 전에 세관 물품확인 창구(BOC 카운터)를 찾아가서 세관직원의 확인 안내에 따라, 재반출 물품의 현품 검사를 받으면 됨

- 물품의 동일성이 확인되면, 세관직원의 안내에 따라 세관 출납창구(CASHIER 카운터)로 이동하여 기납부한 보증금을 환불 수령하면 됨

〈여행자 통관 규제 정보〉

휴대품	통관기준
주류	2병(1리터 이하)
담배	필런 400개비(20Pack) 또는 연초 2통
면세한도금액 (일반면세기준)	○ 외국에서 구입한 물품 및 면세품 반입 시 관세부과 원칙 - 단, 자진신고 물품에 대해 제세상당의 1.5배에 상당하는 보증금(Cash-bond deposit) 지불 후 반입가능하며, 출국 시 세관에 물품을 보여주고 지불한 보증금을 반환받을 수 있음
외국환신고	○ 필리핀 페소(Peso)화: 10,000페소를 초과하는 반출입은 필리핀 중앙은행의 사전 허가를 받아야 함. 위반 시 압수, 벌금 부과 및 형사 처벌 가능 ○ 외화, 수표 기타 유가증권: 가액이 USD1,000 초과 시 관세청직원 또는 필리핀 중앙은행에 사전 승인을 받아야 함. 위반 시 압수 및 행정조치, 벌금, 형사조치 가능
의약품	○ 의약품 반입 시 반드시 소지자 본인에 대한 의사의 처방전을 소지하여야 함 ○ 처방전은 반드시 영문으로 기재되어야 하며 약품명 수량이 명시되어야 함
동식물류	○ 동물, 어류, 식물 또는 그 부산물(육류, 계란, 조류, 과일 등)은 필리핀 보건부 검역청의 검사를 통해 검역 관련 공문서(반입허가 또는 승인) 필요 ○ 희귀생물은 환경자원부에 의해 반입이 제한
반입불허품목	○ 대마초, 코카인 기타 마약류 또는 마약성분을 함유한 합성약 ○ 총기, 폭발물과 부속품, 모조 총기 ○ 음란물, 성인용 또는 부정표시 식품 및 의약품 ○ 도박용품, 중고 의류, 냄마, 상아 제품 ○ 지적재산권을 침해하는 제품 ○ 간이무선통신기(Transceivers), 규제 화학 물질 등

휴대품	통관기준	
반입제한 물품 및 기타 유의사항	○ 아래의 물품은 반드시 주무관청의 허가를 받아야 함	
	살아있는 동물, 육류	축산청(BAI)
	과일, 채소 기타 작물	작물생산청(BPI)
	수산물	해양수산청(BFAR)
	총기, 부품, 폭발물	경찰청 총기폭발물과(FEO)
	Tape, CD, DVD류	광학매체위원회(OMB)
	간이무선통신기, 통신장비	국가전기통신위원회(NTC)
	희귀 생물	환경자원부(DENR)
	의약품 기타류	식품의약품청(BFAD)
	○ 원조, 자선, 인권단체가 빈곤층에 대하여 물품을 기부하거나 의료 기타 봉사 활동을 위해 관련 의약품을 반입할 경우, 허가와 관련하여 필리핀대사관을 통해 복지개발부(Department of Social Welfare and Development)와 반드시 사전 협의 필요 ○ 필리핀 공항에 도착하는 모든 여행자는 외국에서 구입한 물품에 대하여 세 관신고서에 물품 양과 총액수를 적어 신고하여야 함	

출처: 관세청

## 〈부록 IV〉 필리핀 관세법

# TARIFF AND CUSTOMS CODE OF THE PHILIPPINES (TCCP)<sup>174)</sup>

## VOLUME I

### TITLE 1. - IMPORT TARIFF

#### **SEC. 100. Imported Articles Subject to Duty.**

All articles, when imported from any foreign country into the Philippines, shall be subject to duty upon each importation, even though previously exported from the Philippines, except as otherwise specifically provided for in this Code or in other laws.

#### **SEC. 101. Prohibited Importations.**

The importation into the Philippines of the following articles is prohibited:

1. Dynamite, gunpowder, ammunitions and other explosives, firearms and weapons of war, and parts thereof, except when authorized by law.
2. Written or printed articles in any form containing any matter advocating or inciting treason, or rebellion, insurrection, sedition or subversion against the Government of the Philippines, or forcible resistance to any law of the Philippines, or containing any threat to take the life of, or inflict bodily harm upon any person in the Philippines.

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174) <http://www.tariffcommission.gov.ph/listof1.html>

3. Written or printed articles, negatives or cinematographic film, photographs, engravings, lithographs, objects, paintings, drawings or other representation of an obscene or immoral character.
4. Articles, instruments, drugs and substances designed, intended or adapted for producing unlawful abortion, or any printed matter which advertises or describes or gives directly or indirectly information where, how or by whom unlawful abortion is produced.
5. 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 articles when such distribution is dependent on chance, including jackpot and pinball machines or similar contrivances, or parts thereof.
6. Lottery and sweepstakes tickets except those authorised by the Philippine Government, advertisements thereof, and lists of drawings therein.
7. Any article manufactured in whole or in part of gold, silver or other precious metals or alloys thereof, the stamps, brands or marks or which do not indicate the actual fineness of quality of said metals or alloys.
8. Any adulterated or misbranded articles of food or any adulterated or misbranded drug in violation of the provisions of the "Food and Drugs Act ".
9. Marijuana, opium, poppies, coca leaves, heroin or any 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 authorised by the Dangerous Drugs Board, for medicinal purposes only.
10. Opium pipes and parts thereof, of whatever material. All other articles and parts thereof, the importation of which is prohibited by law or rules and regulations issued by competent authority. (As amended by Presidential Decree No. 34)

#### **SEC. 102. Abbreviations.**

The following abbreviations used in this Code shall represent the terms indicated:

ad val. For ad valorem.

e.g. For *exempli gratia* meaning 'for example'.

i.e. For *'id est'* meaning 'that is'.

hd. For head. kg For kilogram.

kgs For kilograms.

l For litre.

- g. w. For gross weight.
- I. W. For legal weight.
- n. w. For net weight.

### **SEC. 103. General Rules for the Interpretation of the Harmonized System.**

Classification of goods in the Nomenclature shall be governed by the following principles:

1. The titles of Sections, Chapters and Sub -Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.
2. (a) Any reference in a heading to an article shall be -taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.  
(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

When by application of Rule 2 (b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:

- a. The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
- b. Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is

applicable.

- c. When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
1. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
2. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
  - a. Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. The Rule does not, however, apply to containers which give the whole its essential character; Subject to the provisions of the Rule 5 (a) above, packing materials and packing containers presented
3. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, mutatis mutandis, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of the Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

#### **SEC. 104. Rates of Import Duty.**

All Tariff Sections, Chapters, headings and subheadings and the rates of import duty under Section 104 of Presidential Decree No. 34 and all subsequent amendment issues under Executive Orders and Presidential Decrees are hereby adopted and form part of this Code. There shall be levied, collected, and paid upon all imported articles the rates of duty indicated in the Section under this Section except as otherwise specifically provided for in this Code:

Provided, that, the maximum rate shall not exceed one hundred per cent ad valorem.

The rates of duty herein provided or subsequently fixed pursuant to Section four hundred one of this Code shall be subject to periodic investigation by the Tariff Commission and may be revised by the President upon recommendation of the National Economic and Development Authority.

The rates of duty herein provided shall apply to all products whether imported directly or indirectly of all foreign countries, which do not discriminate against Philippine export products. An additional 100% across -the -board duty shall be levied on the products of any foreign country which discriminates against Philippine export products.

The tariff Sections, Chapters, headings and subheadings and the rate of import duty under Section One Hundred Four of this Code shall be as follows:

**SECTION 105. Conditionally-Free Importations.**

The following articles shall be exempt from the payment of import duties upon compliance with the bed in, or with, the regulations which shall be promulgated by the Commissioner of Customs with Secretary of Finance; Provided, That any article sold, bartered, hired or used for purposes were intended for without prior payment of the duty, tax or other charges which would have been due and payable at the time of entry if the article had been entered without the benefit of this section, shall be subje:7. -c e importation shall constitute a fraudulent practice against customs revenue punishable under Section Thirty-six hundred and two, as amended, of this Code; Provided, further, That a sale pursuant to a judicial order or in liquidation of the estate of a deceased person shall not be subject to the preceding proviso, without prejudice to the payment of duties, taxes and other charges; Provided, finally, That the President may upon recommendation of the Secretary of Finance, suspend, disallow or completely withdraw, in whole or in part, any of the conditionally -free importation under this section:

1. Aquatic products (e.g., fishes, crustaceans, mollusks, marine animals, seaweeds, fish oil, roe), caught or gathered by fishing vessels of Philippine registry: Provided, That they are imported in such vessels or in crafts attached thereto: And provided, further, That they have not been landed in any foreign territory or, if so landed, they have been landed solely for transshipment with - - -T having been advanced in condition;
2. Equipment for use in the salvage of vessels or aircrafts, not available locally, upon identification and the giving of a bond in an amount equal to one and one -half times the ascertained duties, taxes and other charges thereon, conditioned for the exportation thereof or payment of .corresponding duties, taxes and other charges within six (6) months from the date of acceptance of the import entry: Provided, That the Collector of Customs may extend the time for exportation or payment of duties, taxes and other charges for a term not exceeding six (6) months from the expiration of the original period;

3. Cost of repairs, excluding the value of the article used, made in foreign countries upon vessels or aircraft documented, registered or licensed in the Philippines, upon proof satisfactory to the Collector of Customs (1) that adequate facilities for such repairs are not afforded in the Philippines, or (2) that such vessels or aircrafts, while in the regular course of her voyage or flight, was compelled by stress of weather or other casualty to put into a foreign port to make such & repairs in order to secure the safety, seaworthiness or airworthiness of the vessel or aircraft to enable her to reach her port of destination;

Articles brought into the Philippines for repair, processing or reconditioning to be re-exported upon completion of the repair, processing or reconditioning: Provided, That the Collector of Customs shall require the giving of a bond in an amount equal to one and one -half times the ascertained duties, taxes and other charges thereon, conditioned for the exportation thereof or payment of the corresponding duties, taxes and other charges within six (6) months from the date of acceptance of the import entry - ,

4. Medals, badges, cups and other small articles bestowed as trophies or prizes, or those received or accepted as honorary distinction;
5. Personal and household effects belonging to residents of the Philippines returning from abroad including jewelry, precious stones and other articles of luxury which were formally declared and listed before departure and identified under oath before the Collector of Customs when exported from the Philippines by such returning residents upon their departure therefrom or during their stay abroad; personal and household effects including wearing apparel, articles of personal adornment (except luxury items), toilet articles, instruments related to one's profession and analogous personal or household effects, excluding vehicles, watercrafts, aircrafts, and animals purchased in foreign countries by residents of the Philippines which were necessary, appropriate and normally used for their comfort and convenience during their stay abroad, accompanying them on their return, or arriving within a reasonable time which, barring unforeseen and fortuitous events, in no case shall exceed sixty (60) days after the owner's return: Provided, That the personal and household effects shall neither be in commercial quantities nor intended for barter, sale o r h ire and t hat t he total dutiable value o f which s hall not exceed Ten Thousand Pesos (P -10,000.00): Provided further, That the returning resident has not previously availed of the privilege under this section within three hundred sixty -five (365) days prior to his arrival: Provided, finally, That a fifty per cent (50%) ad valorem duty across the board shall be levied and collected on the personal and household effects (except luxury items) in excess of Ten Thousand

Pesos (4210,000.00). For purposes of this section, the phrase “returning residents” shall refer to nationals who have stayed in a foreign country for a period of at least six (6) months.

- a. In addition to the privilege granted under the immediately preceding paragraph, returning overseas contract workers shall have the privilege to bring in, duty and tax free, used home appliances, limited to one of every kind once in a given calendar year accompanying them on their return, or arriving within a reasonable time which, barring unforeseen and fortuitous events, in no case shall exceed sixty (60) days after the owner’s return upon presentation of their original passport at the Port of Entry: Provided, That any excess of Ten Thousand Pesos (P10,000.00) for personal and household effects and/or of the number of duty and tax-free appliances as provided for under this section, shall be subject to the corresponding duties and taxes provided under this Code. For purposes of this section, the following words/phrases shall be understood to mean: (a) Overseas Contract Workers – Holders of Valid passports duly issued by the Department of Foreign Affairs and Certified by the Department of Labor and Employment/Philippine Overseas Employment Agency for overseas employment purposes. It covers all nationals working in a foreign country under employment contracts including Middle East Contract Workers, entertainers, domestic helpers, regardless of their employment status in the foreign country. (b) Calendar Year – shall cover the period from January 1 to December 31.
6. Wearing apparel, articles of personal adornment, toilet articles, portable tools and instrument, theatrical costumes and similar effects accompanying travelers, or tourists, or arriving within a reasonable time before or after their arrival in the Philippines, which are necessary and appropriate for the wear and use of such persons according to the nature of the journey, their comfort and convenience: Provided, That this exemption shall not apply to articles intended for other persons or for barter, sale or hire: Provided, further, That the Collector of Customs may, in his discretion, require either a written commitment or a bond in a n amount equal to one and one-half times the ascertained duties, taxes and other charges conditioned for the exportation thereof or payment of the corresponding duties, taxes and other charges within three (3) months from the date of acceptance of the import entry: And Provided, finally, That t he Collector of Customs may extend the time for exportation or payment of duties, taxes and other charges for a term not exceeding three (3) months from the expiration of the original period;
    - a. Personal and household effects and vehicles belonging to foreign consultants and experts hired by, and/or rendering service to, the government, and their staff or

personnel and families, accompanying them or arriving within a reasonable time before or after their arrival in the Philippines, in quantities and of the kind necessary and suitable to the profession, rank or position of the person importing them, for their own use and not for barter, sale or hire provided that, the Collector of Customs may in his discretion require either a written commitment or a bond in an amount equal to one and one -half times the ascertained duties, taxes and other charges upon the articles classified under this subsection; conditioned for the exportation thereof or payment of the corresponding duties, taxes and other charges within six (6) months after the expiration of their term or contract; And Provided, finally, That the Collector of Customs may extend the time for exportation or payment of duties, taxes and other charges for term not exceeding six (6) months from the expiration of the original period;

7. Professional instruments and implements, tools of trade, occupation or employment, wearing apparel, domestic animals, and personal and household effects belonging to persons coming to settle in the Philippines or Filipinos and/or their families and descendants who are now residents or citizens of other countries, such parties hereinafter referred to as Overseas Filipinos, in quantities and of the class suitable to the profession, rank or position of the persons importing them, for their own use and not for barter or sale, accompanying such persons, or arriving within a reasonable time, in the discretion of the Collector of Customs, before or after the arrival of their owners, which shall not be later than February 28, 1979 upon the production of evidence satisfactory to the Collector of Customs that such persons are actually coming to settle in the Philippines, that change of residence was bona fide and that the privilege of free entry was never granted to them before or that such person qualifies under the provisions of Letters of Instructions 105, 163 and 210, and that the articles are brought from their former place of abode, shall be exempt from the payment of customs, duties and taxes: Provided, That vehicles, vessels, aircrafts, machineries and other similar articles for use in manufacture, shall not be classified hereunder;
8. Articles used exclusively for public entertainment, and for display in public expositions, or for exhibition or competition for prizes, and devices for projecting pictures and parts and appurtenances thereof, upon identification, examination, and appraisal and the giving of a bond in an amount equal to one and one -half times the ascertained duties, taxes and other charges thereon, conditioned for exportation thereof or payment of the corresponding duties, taxes and other charges within six (6) months from the date of acceptance of the import entry; Provided, That the Collector of Customs may extend the

time for exportation or payment of duties, taxes and other charges for a term not exceeding six (6) months from the expiration of the original period; and technical and scientific films when imported by technical, cultural and scientific institutions, and not to be exhibited for profit: Provided, further, That if any of the said films is exhibited for profit, the proceeds therefrom shall be subject to confiscation, in addition to the penalty provided under Section Thirty-six hundred and ten as amended, of this Code;

9. Articles brought by foreign film producers directly and exclusively used for making or recording motion picture films on location in the Philippines, upon their identification, examination and appraisal and the giving of a bond in an amount equal to one and one-half times the ascertained duties, taxes and other charges thereon, conditioned for exportation thereof or payment of the corresponding duties, taxes and other charges within six (6) months from the date of acceptance of the import entry, unless extended by the Collector of Customs for another six (6) months ; photographic and cinematographic films, underdeveloped, exposed outside the Philippines by resident Filipino citizens or by producing companies of Philippine registry where the principal actors and artists employed for the production are Filipinos, upon affidavit by the importer a\* identification that such exposed films are the same films previously exported from the Philippines As used in this paragraph, the terms "actors " and "artists " include the persons operating the photographic camera or other photographic and sound recording apparatus by which the film is made;
10. Importations for the official use of foreign embassies, legations, and other agencies of foreign governments: Provided, That those foreign countries accord like privileges to corresponding agencies of the Philippines. Articles imported for the personal or family use of the members and attaches of -TRW embassies, legations, consular officers and other representatives of foreign governments: Provided, That such privilege shall be accorded under special agreements between the Philippines and the countries which they represent: And Provided, further, That the privilege may be granted only upon specific instructions of the Secretary of Finance in each instance which be issued only upon request of the Department of Foreign Affairs;
11. Imported articles donated to, or for the account of, any duly registered relief organization, not operated for profit, for free distribution among the needy, upon certification by the Department of Social Services and Development or the Department of Education, Culture and Sports. as the case may be;
12. Containers, holders and other similar receptacles of any material including kraft paper bags for locally manufactured cement for export, including corrugated boxes for

bananas, pineapples and other fresh fruits for export, except other containers made of paper, paperboard and textile fabrics, which are of such character as to be readily identifiable and/or reusable for shipment or transportation of goods shall be delivered to the importer thereof upon identification examination and appraisal and the giving of a bond in an amount equal to one and one -half times the ascertained duties, taxes and other charges within six (6) months from the date of acceptance of the import entry;

13. Supplies which are necessary for the reasonable requirements of the vessel or aircraft in her voyage or flight outside the Philippines, including articles transferred from a bonded warehouse any collection district to any vessel or aircraft engaged in foreign trade, for use or consumption the passengers or its crew on board such vessel o r aircrafts as sea or air stores; o r article purchased abroad for sale on board a vessel or aircraft as saloon stores or air store supplies Provided, That any surplus or excess of such vessel or aircraft supplies arriving from foreign ports or airports shall be dutiable;
14. Articles and salvage from vessels recovered after a period of two (2) years from the date of filling the marine protest or the time when the vessel was wrecked or abandoned, or parts of a foreign vessel or her equipment, wrecked or abandoned in Philippine waters or elsewhere: Provided That articles and salvage recovered within the said period of two (2) years shall be dutiable;
15. Coffins or urns containing human remain, bones or ashes, used personal and household effects (not merchandise) of the deceased person, except vehicles, the value of which does not exceed Ten Thousand Pesos (P10,000), upon identification as such;
16. Samples of the kind, in such quantity and of such dimension or construction as to render them unsalable or of no appreciable commercial value; models not adapted for practical use; and samples of medicines, properly marked "sample -sale punishable by law", for the purpose of introducing a new article in the Philippine market and imported only once in a quantity sufficient for such purpose by a person duly registered and identified to be engaged in that trade: Provided, That importations under this subsection shall be previously authorized by the Secretary of Finance: Provided, however, That importation of sample medicine shall be previously authorized by the Secretary of Health that such samples are new medicines not available in the Philippines: Provided, finally, That samples not previously authorized and/or properly marked in accordance with this section shall be levied the corresponding tariff duty.  
Commercial samples, except those that are not readily and easily identifiable (e.g., precious and semi -precious stones, cut or uncut, and jewelry set with precious or semi

-precious stones), the value of any single importation of which does not exceed ten thousand pesos (P -10,000) upon the giving of a bond in an amount equal to twice the ascertained duties, taxes and other charges thereon, conditioned for the exportation of said samples within six (6) months from the date of the acceptance of the import entry or in default thereof, the payment of the corresponding duties, taxes and other charges. If the value of any single consignment of such commercial samples exceeds ten thousand pesos (P -1 0,000), the importer thereof may select any portion of same not exceeding in value of ten thousand pesos (P10,000) for entry under the consumption, as the importer may elect;

17. Animals(except race horses), and plants for scientific, experimental, propagation, botanical, breeding, zoological and national defense purposes: Provided, That no live trees, shoots, plants, moss, and bulbs, tubers and seeds for propagation purposes may be imported under this section, except by order of the Government or other duly authorized institutions: Provided, further, That the free entry of animals for breeding purposes shall be restricted to animals of recognized breed, duly registered in the book of record established for that breed, certified as such by the Bureau of Animal Industry: Provided, furthermore, That certificate of such record, and pedigree of such animal duly authenticated by the proper custodian of such book of record, shall be produced and submitted to the Collector of Customs, together with affidavit of the owner or importer, that such animal is the animal described in said certificate of record and pedigree: And Provided, finally, That the animals and plants are certified by the National Economic and Development Authority as necessary for economic development;
18. Economic, technical, vocational, scientific, philosophical, historical, and cultural books and/or publications: Provided, That those which may have already been imported but pending release by the Bureau of Customs at the effectivity of this Decree may still enjoy the privilege herein provided upon certification by the Department of Education, Culture and Sports that such imported books and/or publications are for economic, technical, vocational, scientific, philosophical, historical or cultural purposes or that the same are educational, scientific or cultural materials covered by the International Agreement on Importation of Educational Scientific and Cultural Materials signed by the President of the Philippines on August 2, 1952, or other agreements binding upon the Philippines.

Educational, scientific and cultural materials covered by international agreements or commitments binding upon the Philippine Government so certified by the Department of Education, Culture and Sports. Bibles, missals, prayer books, Koran, Ahadith and

other religious books of similar nature and extracts therefrom, hymnal and hymns for religious uses;

19. Philippine articles previously exported from the Philippines and returned without having been advanced in value or improved in condition by any process of manufacture or other means, and upon which no drawback or bounty has been allowed, including instruments and implements, tools of trade, machinery and equipment, used abroad by Filipino citizens in the pursuit of their business, occupation or profession; and foreign articles previously imported when returned after having been exported and loaned for use temporarily abroad solely for exhibition, testing and experimentation, for scientific or educational purposes; and foreign containers previously imported which have been used in packing exported Philippine articles and returned empty if imported by or for the account of the person or institution who exported them from the Philippines and not for sale, barter or hire subject to identification: Provided, That any Philippine article falling under this subsection upon which drawback or bounty has been allowed shall, upon re -importation thereof, be subject to a duty under this subsection equal to the amount of such drawback or bounty;
20. Aircraft, equipment and machinery, spare parts commissary and catering supplies, aviation gas, fuel and oil, whether crude or refined, and such other articles or supplies imported by and for the use of scheduled airlines operating under Congressional franchise: Provided, That such articles or supplies are not locally available in reasonable quantity, quality and price and are necessary or incidental for the proper operation of the scheduled airline importing the same;
21. Machineries, equipment, tools for production, plants to convert mineral ores into saleable form, spare parts, supplies, materials, accessories, explosives, chemicals, and transportation and communication facilities imported by and for the use of new mines and old mines which resume operations, when certified to as such by the Secretary of Agriculture and Natural Resources upon the recommendation of the Director of Mines, for a period ending five (5) years from the first date of actual commercial production of saleable mineral products: Provided, That such articles are not locally available in reasonable quantity, quality and price and are necessary or incidental in the proper operation of the mine; and aircrafts imported by agro -industrial companies to be used by them in their agriculture and industrial operations or activities, spare parts and accessories thereof;
22. Spare parts of vessels or aircraft of foreign registry engaged in foreign trade when

brought into the Philippines exclusively as replacements or for the emergency repair thereof, upon proof satisfactory to the Collector of Customs that such spare parts shall be utilized to secure the safety, seaworthiness or airworthiness of the vessel or aircraft, to enable it to continue its voyage or flight ;

23. Articles of easy identification exported from the Philippines for repair and subsequently reimported upon proof satisfactory to the Collector of Customs that such articles is not capable

for being repaired locally: Provided, That the cost of the repairs made to any such article shall pay, a rate of duty of thirty per cent ad valorem;

24. Trailer chassis when imported by shipping companies for their exclusive use in handling containerized cargo, upon posting a bond in an amount equal to one and one-half times the ascertained duties, taxes and other charges due thereon to cover a period of one year from the date of acceptance of the entry, which period for meritorious reasons may, be extended by the Commissioner of Customs from year to year, subject to the following conditions:

- a. That they shall be properly identified and registered with the Land Transportation Commission;
- b. That they shall be subject to customs supervision fee to be fixed by the Collector of Customs and subject to the approval of the Commissioner of Customs;
- c. That they shall be deposited in the Customs zone when not in use; and
- d. That upon the expiration of the period prescribed above, duties and taxes shall be paid unless otherwise re-exported.

The provisions of Sec. 105 of Presidential Decree No. 34, dated October 27, 1972, to the contrary notwithstanding any officer or employee of the Department of Foreign Affairs, including any attaché, civil or military or member of his staff assigned to a Philippine diplomatic mission abroad by his Department or any similar officer or employee assigned to a Philippine consular office abroad, or any personnel of the Reparations Mission in Tokyo or AFP military personnel detailed with SEATO or any AFP military personnel accorded assimilated diplomatic rank or duty abroad who is returning from a regular assignment abroad, for reassignment to his Home office, or who dies, resigns, or is retired from the service, after the approval of this Decree, shall be exempt from the payment of all duties and taxes on his personal and household effects, including one motor car which must have been ordered or purchased prior to the receipt by the mission or consulate of his order of recall, and which must be registered in his name: Provided, however, That this exemption shall apply only to the value of the motor

car and to the aggregate assessed value of said personal and household effects the latter not to exceed thirty per centum (30%) of the total amount received by such officer or employee in salary and allowances during his latest assignment abroad but not to exceed four years; Provided, further, That this exemption shall not be availed of oftener than once every four years; And, Provided, finally, That the officer or employee concerned must have served abroad for not less than two years.

The provisions of general and special laws, including those granting franchises, to the contrary notwithstanding, there shall be no exemptions whatsoever from the payment of customs duties except those provided for in this Code; those granted to government agencies, instrumentalities or government -owned or controlled corporations with existing contracts, commitments, agreements, or obligations (requiring such exemption) with foreign countries; international institutions, associations or organizations entitled to exemption pursuant to agreements or special laws; and those that may be granted by the President upon prior recommendation of the National Economic and Development Authority in the interest of national economic development.

#### **SECTION 106. Drawbacks.**

1. On Fuel Used for Propulsion of Vessels. - On all fuel imported into the Philippines used for propulsion of vessels engaged in trade with foreign countries, or in the coastwise trade, a refund or tax credit shall be allowed not exceeding ninety -nine (99) per cent of the duty imposed by law upon such fuel, which shall be paid or credited under such rules and regulations as maybe prescribed by the Commissioner of Customs with the approval of the Secretary of Finance.
2. On Petroleum Oils and Oils Obtained from Bituminous Minerals, Crude Eventually Used for Generation of Electric Power and for the Manufacture of City Gas. - On petroleum oils and oils obtained from bituminous materials, crude oils imported by non -electric utilities, sold directly or indirectly, in the same form or after processing, to electric utilities for the generation of electric power and for the manufacture of city gas, a refund or tax credit shall be allowed not exceeding fifty per cent (50%) of the duty imposed by law upon such oils, which shall be paid or credited under such rules and regulations as may be prescribed by the Commissioner of Customs with the approval of the Secretary of Finance.
3. On Articles made from Imported Materials. - Upon exportation of articles manufactured or produced in the Philippines, including the packing, covering, putting up, marking or

labeling thereof either in whole or in part of imported materials for which duties have been paid, refund or tax credit shall be allowed for the duties paid on the imported materials so used including the packing, covering, putting up, marking or labeling thereof, subject to the following conditions:

- a. The actual use of the imported materials in the production or manufacture of the article exported with their quantity, value, and amount of duties paid thereon, having been established;
- b. The duties refunded or credited shall not exceed one hundred (100) per cent of duties paid on the imported materials used;
- c. There is no determination by the National Economic and Development Authority of the requirement for certification on non-availability of locally-produced or manufactured competitive substitutes for the imported materials used at the time of importation;
- d. The exportation shall be made within one (1) year after the importation of materials used and claim of refund or tax credit shall be filed within six (6) months from the date of exportation;
- e. When two or more products result from the use of the same imported materials, an apportionment shall be made on its equitable basis.

For every application of a drawback, there shall be paid to and collected by the Bureau of Customs as filing, processing and supervision fees the sum of Five Hundred Pesos (12500.00) which amount may be increased or decreased when the need arises by the Secretary of Finance upon the recommendation of the Commissioner of Customs.

4. Payment of Partial Drawbacks. - The Secretary of Finance may, upon recommendation of the Commissioner of Customs, promulgate rules and regulations allowing partial payments of drawbacks under this section. -
5. Payment of the Drawbacks. - Claims for refund or tax credit eligible for such benefits shall be paid or granted by the Bureau of Customs to claimants within sixty (60) days after receipt of properly accomplished claims: Provided, That a registered enterprise under Republic Act Number Fifty-one hundred and eighty-six or Republic Act Numbered Sixty-one hundred and thirty five which has previously enjoyed tax credit based on customs duties paid on imported raw materials and supplies, shall not be entitled to drawback under this section, with respect to the same importation subsequently processed and re-exported: Provided, further, That if as a result of the refund or tax credit by way of drawback of customs duties, there would necessarily

result a corresponding refund or credit of internal revenue taxes on the same importation, the Collector of Customs shall likewise certify the same to the Commissioner of Customs who shall cause the said refund or tax credit of internal revenue taxes to be paid, refunded or credited in favor of the importer, with advice to the Commissioner of Internal Revenue.

## TITLE 11. ADMINISTRATIVE PROVISIONS

### PART 1. – BASES OF ASSESSMENT OF DUTY

#### SECTION 201. Basis of Dutiable Value. -

- (A) Method One. - Transaction Value. - The dutiable value of an imported article subject to an ad valorem rate of duty shall be the transaction value, which shall be the price actually paid or payable for the goods when sold for export to the Philippines, adjusted by adding:
- (1) The following to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the imported goods:
    - (a) Commissions and brokerage fees (except buying commissions);
    - (b) Cost of containers;
    - (c) The cost of packing, whether for labour or materials;
    - (d) The value, apportioned as appropriate, of the following goods and services: materials, components, parts and similar items incorporated in the imported goods; tools; dies; moulds and similar items used in the production of imported goods; materials consumed in the production of the imported goods; and engineering, development, artwork, design work and plans and sketches undertaken elsewhere than in the Philippines and necessary for the production of imported goods, where such goods and services are supplied directly or indirectly by the buyer free of charge or at a reduced cost for use in connection with the production and sale for export of the imported goods;
    - (e) The amount of royalties and license fees related to the goods being valued that the buyer must pay either directly or indirectly, as a condition of sale of the goods to the buyer;
  - (2) The value of any part of the proceeds of any subsequent resale, disposal or use of

the imported goods that accrues directly or indirectly to the seller;

- (3) The cost of transport of the imported goods from the port of exportation to the port of entry in the Philippines;
- (4) Loading, unloading and handling charges associated with the transport of the imported goods from the country of exportation to the port of entry in the Philippines; and
- (5) The cost of insurance.

All additions to the price actually paid or payable shall be made only on the basis of objective and quantifiable data.

No additions shall be made to the price actually paid or payable in determining the customs value except as provided in this Section: Provided, That Method One shall not be used in determining the dutiable value of imported goods if:

- (a) There are restrictions as to the disposition or use of the goods by the buyer other than restrictions which:
  - (i) Are imposed or required by law or by Philippine authorities;
  - (ii) Limit the geographical area in which the goods may be resold; or
  - (iii) Do not substantially affect the value of the goods.
- (b) The sale or price is subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued;
- (c) Part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provisions hereof; or (d) The buyer and the seller are related to one another, and such relationship influenced the price of the goods. Such persons shall be deemed related if:
  - (i) They are officers or directors of one another's businesses;
  - (ii) They are legally recognized partners in business;
  - (iii) There exists an employer-employee relationship between them;
  - (iv) Any person directly or indirectly owns, controls or holds five percent (5%) or more of the outstanding voting stock or shares of both seller and buyer;
  - (v) One of them directly or indirectly controls the other;
  - (vi) Both of them are directly or indirectly controlled by a third person;
  - (vii) Together they directly or indirectly control a third person; or
  - (viii) They are members of the same family, including those related by affinity or consanguinity up to the fourth civil degree.

Persons who are associated in business with one another in that one is the

sole agent, sole distributor or sole concessionaire, however described, of the other shall be deemed to be related for the purposes of this Act if they fall within any of the eight (8) cases above.

(B) Method Two. - Transaction Value of Identical Goods. - Where the dutiable value cannot be determined under method one, the dutiable value shall be the transaction value of identical goods sold for export to the Philippines and exported at or about the same time as the goods being valued. "Identical goods!" shall mean goods which are the same in all respects, including physical characteristics, quality and reputation. Minor differences in appearances shall not preclude goods otherwise conforming to the definition from, being regarded as identical.

(C) Method Three. - Transaction Value of Similar Goods. - Where the dutiable value cannot be determined under the preceding method, the dutiable value shall be the transaction value of similar goods sold for export to the Philippines and exported at or about the same time as the goods being valued. "Similar goods" shall mean goods which, although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable. The quality of the goods, their reputation and the existence of a trademark shall be among the factors to be considered in determining whether goods are similar.

If the dutiable value still cannot be determined through the successive application of the two immediately preceding methods, the dutiable value shall be determined under method four or, when the dutiable value still cannot be determined under that method, under method five, except that, at the request of the importer, the order of application of methods four and five shall be reversed: Provided, however, That if the Commissioner of Custom deems that he will experience real difficulties in determining the dutiable value using method five, the Commissioner of Customs may refuse such a request in which event the dutiable value shall be determined under method four, if it can be so determined.

(D) Method Four. - Deductive Value. - The dutiable value of the imported goods under this method shall be the deductive value which shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the Philippines, in the same condition as when imported, in the greatest aggregate quantity, at or about the time of the importation of the goods being valued, to persons not related to the persons from whom they buy such goods, subject to deductions for the following:

(1) Either the commissions usually paid or agreed to be paid or the additions usually

made for profit and general expenses in connection with sales in such country of imported goods of the same class or kind;

- (2) The usual costs of transport and insurance and associated costs incurred within the Philippines; and
- (3) Where appropriate, the costs and charges referred to in subsection (A) (3), (4) and (5); and
- (4) The customs duties and other national taxes payable in the Philippines by reason of the importation or sale of the goods.

If neither the imported goods nor identical nor similar imported goods are sold at or about the time of importation of the goods being valued in the Philippines in the conditions as imported, the customs value shall, subject to the conditions set forth in the preceding paragraph hereof, be based on the unit price at which the imported goods or identical or similar imported goods sold in the Philippines in the condition as imported at the earliest date after the importation of the goods being valued but before the expiration of ninety (90) days after such importation.

If neither the imported goods nor identical nor similar imported goods are sold in the Philippines in the condition as imported, then, if the importer so requests, the dutiable value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons in the Philippines who are not related to the persons from whom they buy such goods, subject to allowance for the value added by such processing and deductions provided under Subsections (D)(1), (2), (3) and (4) hereof.

(E) Method Five. - Computed Value. - The dutiable value under this method shall be the computed value which shall be the sum of:

- (1) The cost or the value of materials and fabrication or other processing employed in producing the imported goods;
- (2) The amount for profit and general expenses equal to that usually reflected in the sale of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to the Philippines;
- (3) The freight, insurance fees and other transportation expenses for the importation of the goods;
- (4) Any assist, if its value is not included under paragraph (1) hereof, and
- (5) The cost of containers and packing, if their values are not included under paragraph (1) hereof.

The Bureau of Customs shall not require or compel any person not residing in the

Philippines to produce for examination, or to allow access to, any account or other record for the purpose of determining a computed value.

However, information supplied by the producer of the goods for the purposes of determining the customs value may be verified in another country with the agreement of the producer and provided they will give sufficient advance notice to the government of the country in question and the latter does not object to the investigation.

(F) Method Six. - Fallback Value. - If the dutiable value cannot be determined under the preceding methods described above, it shall be determined by using other reasonable means and on the basis of data available in the Philippines.

If the importer so requests, the importer shall be informed in writing of the dutiable value determined under Method Six and the method used to determine such value.

No dutiable value shall be determined under Method Six on the basis of:

- (1) The selling price in the Philippines of goods produced in the Philippines;
- (2) A system that provides for the acceptance for customs purposes of the higher of two alternative values;
- (3) The price of goods in the domestic market of the country of exportation;
- (4) The cost of production, other than computed values, that have been determined for identical or similar goods in accordance with Method Five hereof;
- (5) The price of goods for export to a country other than the Philippines;
- (6) Minimum customs values; or
- (7) Arbitrary or fictitious values.

If in the course of determining the dutiable value of imported goods, it becomes necessary to delay the final determination of such dutiable value, the importer shall nevertheless be able to secure the release of the imported goods upon the filing of a sufficient guarantee in the form of a surety bond, a deposit, cash or some other appropriate instrument in an amount equivalent to the imposable duties and taxes on the imported goods in question conditioned upon the payment of customs duties and taxes for which the imported goods may be liable: Provided, however, That goods, the importation of which is prohibited by law shall not be released under any circumstance whatsoever.

Nothing in this Section shall be construed as restricting or calling into question the right of the Collector of Customs to satisfy himself as to the truth or accuracy of any statement, document or declaration presented for customs valuation purposes. When a declaration has been presented and where the customs administration has reason to doubt the truth or accuracy of the particulars or of documents produced in support of

this declaration, the customs administration may ask the importer to provide further explanation, including documents or other evidence, that the declared value represents the total amount actually paid or payable for the imported goods, adjusted in accordance with the provisions of Subsection (A) hereof.

If, after receiving further information, or in the absence of a response, the customs administration still has reasonable doubts about the truth or accuracy of the declared value, it may, without prejudice to an importer's right to appeal pursuant to Article 11 of the World Trade Organization Agreement on customs valuation, be deemed that the customs value of the imported goods cannot be determined under Method One. Before taking a final decision, the Collector of Customs shall communicate to the importer, in writing if requested, his grounds for doubting the truth or accuracy of the particulars or documents produced and give the importer a reasonable opportunity to respond. When a final decision is made, the customs administration shall communicate to the importer in writing its decision and the grounds therefor. (As amended by Republic Act No. 9135 dated 27 April 2001)

#### **SECTION 202. Bases of Dutiable Weight.**

On articles that are subject to specific rate of duty, based on weight, the duty shall be ascertained as follows:

- (a) When articles are dutiable by the gross weight, the dutiable weight thereof shall be the weight of same, together with the weight of all containers, packages, holders and packing, of any kind, in which said articles are contained, held or packed at the time of importation.
- (b) When articles are dutiable by the legal weight, the dutiable weight thereof shall be the weight of same, together with the weight of the immediate containers, holders and/or packing in which such articles are usually contained, held or packed at the time of importation and/or, when imported in retail packages, at the time of their sale to the public in usual retail quantities: Provided, That when articles are packed in single container, the weight of the latter shall be included in the legal weight.
- (c) When articles are dutiable by the net weight, the dutiable weight thereof shall be only the actual weight of the articles at the time of importation, excluding the weight of the immediate and all other containers, holders or packing in which such articles are contained, held or packed.
- (d) Articles affixed to cardboard, cards, paper, wood or similar common material shall be

dutiable together with the weight of such holders.

- (e) When a single package contains imported articles dutiable according to different weights, or to weight and value, the common exterior receptacles shall be prorated and the different proportions thereof treated in accordance with the provisions of this Code as to the dutiability or non -dutiability of such packing.

**SECTION 203. Rate of Exchange.**

For the assessment and collection of import duty upon imported articles and for other purposes, the value and prices thereof quoted in foreign currency shall be converted into the currency of the Philippines at the current rate of exchange or value specified or published, from time to time, by the Central Bank of the Philippines.

**SECTION 204. Effective Date of Rates of Import Duty.**

Imported articles shall be subject to the rate or rates of import duty existing at the time of entry, or withdrawal from warehouse, in the Philippines, for consumption.

On and after the day when this Code shall go into effect, all articles previously imported, for which no entry has been made, and all articles previously entered without payment of duty and under bond for warehousing, transportation, or any other purpose, for which no permit of delivery to the importer or his agent has been issued, shall be subject to the rates of duty imposed by this Code and to no other duty, upon the entry, or withdrawal thereof from warehouse, for consumption.

On article abandoned or forfeited to, or seized by, the government, and then sold at public auction, the rates of duty and the tariff in force on the date of the auction shall apply: Provided, That duty based on the weight, volume and quantity of articles shall be levied and collected on the weight, volume and quantity at the time of their entry into the warehouse or the date of abandonment, forfeiture and/or seizure.

**SECTION 205. Entry, or Withdrawal from Warehouse, for Consumption.**

Imported articles shall be deemed “entered” in the Philippines for consumption when the specified entry form is properly filed and accepted, together with any related documents required by the provisions of this Code and/or regulations to be filed with such form at the time of entry, at the port or station by the customs official designated to receive such entry

papers and any duties, taxes, fees and/or other lawful charges required to be paid at the time of making such entry have been paid or secured to be paid with the customs official designated to receive such monies, provided that the article has previously arrived within the limits of the port of entry.

Imported articles shall be deemed 'Withdrawn' from warehouse in the Philippines for consumption when the specified form is properly filed and accepted, together with any related documents required by any provisions of this Code and/or regulations to be filed with such form at the time of withdrawal, by the customs official designated to receive the withdrawal entry and any duties, taxes, fees and/or other lawful charges required to be paid at the time of withdrawal have been deposited with the customs official designated to receive such payment.

## PART 2. – SPECIAL DUTIES SECTION 301. Anti -Dumping Duty. –

(a) Whenever any product, commodity or article of commerce imported into the Philippines at an export price less than its normal value in the ordinary course of trade for the like product, commodity or article destined for consumption in the exporting country is causing or is threatening to cause material injury to a domestic industry, or materially retarding the establishment of a domestic industry producing the like product, the Secretary of Trade and Industry, in the case of non -agricultural product, commodity or article, or the Secretary of Agriculture, in the case of agricultural product, commodity or article (both of whom are hereinafter referred to as the Secretary, as the case may be), after formal investigation and affirmative finding of the Tariff Commission (hereinafter referred to as the Commission), shall cause the imposition of an anti -dumping duty equal to the margin of dumping on such product, commodity or article and on like product, commodity or article thereafter imported to the Philippines under similar circumstances, in addition to ordinary duties, taxes and charges imposed by law on the imported product, commodity or article. However, the anti -dumping duty may be less than the margin if such lesser duty will be adequate to remove the injury to the domestic industry. Even when a 11 t he requirements f or t he imposition have been fulfilled, the decision on whether or not to impose a definitive anti -dumping duty remains the prerogative of the Commission. It may consider, among others, the effect of imposing an anti -dumping duty on the welfare of consumers and/or the general public, and other related local industries.

In the case where products are not imported directly from the country of origin but are

exported to the Philippines from an intermediate country, the price at which the products are sold from the country of export in the Philippines shall normally be compared with the comparable price in the country of export. However, comparison may be made with the price in the country of origin, if for example, the products are merely transshipped through the country of export, or such products are not produced in the country of export, or there is no comparable price for them in the country of export.

- (b) Initiation of Action. An anti-dumping investigation may be initiated upon receipt of a written application from any person whether natural or juridical, representing a domestic industry, which shall include evidence of: a) dumping, b) injury, and c) causal link between the dumped imports and the alleged injury. Simple assertion, unsubstantiated by relevant evidence, cannot be considered sufficient to meet the requirements of this paragraph. The application shall contain such information as is reasonably available to the applicant on the following: 1) the identity of the applicant and a description of the volume and the value of the domestic production of the like product of the applicant; 2) a complete description of the alleged dumped product, the name of the country of origin or export under consideration, the identity of each known exporter or foreign producer, and a list of known persons importing the product under consideration; 3) information on the normal value of the product under consideration in the country of origin or export; and 4) information on the evolution of the volume of the alleged dumped imports, the effect of these imports on the price of the like product in the domestic market, and the consequent impact of the imports on the domestic industry.

Philippine Trade, Agriculture or Finance Attaches and other Consular Officials or Attaches in the concerned exporting member countries are mandated to furnish the applicant pertinent information or documents to support his complaint within a period not exceeding thirty (30) days from receipt of a request.

The application shall be filed with the Secretary of Trade and Industry in the case of non-agricultural product, commodity or article, or with the Secretary of Agriculture in the case of agricultural product, commodity or article. The Secretary shall require the petitioner to post a surety bond in such reasonable amount as to answer for any and all damages which the importer may sustain by reason of the filing of a frivolous petition. He shall immediately release the surety bond upon making an affirmative preliminary determination.

The application shall be considered to have been made “by or on behalf of the

domestic industry” if it is supported by those domestic producers whose collective output constitutes more than fifty percent (50%) of the total production of the like product produced by that portion of the domestic industry expressing either support for or opposition to the application. In cases involving an exceptionally large number of producers, the degree of support and opposition may be determined by using a statistically valid sampling technique or by consulting their representative organizations. However, no investigation shall be initiated when domestic producers expressly supporting the application account for less than twenty-five percent (25%) of total production of the like product produced by the domestic industry.

in exceptional circumstances, the Philippines may be divided into two or more competitive markets and the producers within each market may be regarded as a separate industry if (a) the producers within such market have the dominant market share; and (b) the demand in that market is not substantially supplied by other producers elsewhere in the Philippines.

if, in special circumstances, the Secretary decides to initiate an investigation without having received a written application by or on behalf of a domestic industry for the initiation of such investigation, he shall proceed only if he has sufficient evidence of dumping, injury and a causal link, to justify the initiation of an investigation.

Within five (5) working days from receipt of a properly documented application, the Secretary shall examine the accuracy and adequacy of the petition to determine whether there is sufficient evidence to justify the initiation of investigation. If there is no sufficient evidence to justify initiation, the Secretary shall dismiss the petition and properly notify the Secretary of Finance, the Commissioner of Customs, and other parties concerned regarding such dismissal. The Secretary shall extend legal, technical, and other assistance to the concerned domestic producers and their organizations at all stages of the anti-dumping action.

- (c) Notice to the Secretary of Finance. - Upon receipt of the application, the Secretary shall, without delay, notify the Secretary of Finance and furnish him with a complete copy of the application, or information in case the initiation is made on his own motion including its annexes, if any. The Secretary of Finance shall immediately inform the Commissioner of Customs regarding the filing and pendency of the application or information and instruct him to gather and to furnish the Secretary within five (5) days from receipt of the instructions of the Secretary of Finance copies of all import entries and relevant documents covering such allegedly dumped product, commodity or article which entered the Philippines during the last twelve (12) months preceding the date of

application, The Commissioner of Customs shall also make such similar additional reports on the number, volume, and value of the importation of the allegedly dumped product, commodity or article to the Secretary every ten (10) days thereafter.

- (d) Notice to Exporting Member -Country. - Upon receipt of a properly documented application and before proceeding to initiate an investigation, the Secretary shall notify the government of the exporting country about the impending anti -dumping investigation. However, the Secretary shall refrain from publicizing the application for the initiation of the investigation before a decision has been made to initiate an investigation.
- (e) Notice to Concerned Parties and Submission of Evidences. - Within two (2) days from initiation of the investigation and after having notified the exporting country, the Secretary shall identify all interested parties, i.e., protestee -importer, exporter and/or foreign producer, notify and require them to submit within thirty (30) days from receipt of such notice evidences and information or reply to the questionnaire to dispute the allegations contained in the application. At this point, the respondent is given the opportunity to present evidences to prove that he is not involved in dumping. He shall furnish them with a copy of the application and its annexes subject to the requirement to protect confidential information. The notice shall be deemed to have been received five (5) days from the date on which it was sent to the respondent or transmitted to the appropriate diplomatic representative of the exporting member, or an official representative of the exporting territory. If the respondent fails to submit his answer, he shall be declared in default, in which case, the Secretary shall make such preliminary determination of the case on the basis of the information available, among others, the facts alleged in the petition and the supporting information and documents supplied by the petitioner.
- (f) Preliminary Determination. - Not later than thirty (30) working days from receipt of the answer of the respondent importer, exporter, foreign producer, exporting member -country, and other interested parties, the Secretary shall, on the basis of the application of the aggrieved party and the answer of the respondent/s and their respective supporting documents or information, make a preliminary determination of the application for the imposition of an anti -dumping duty.
- in the preliminary determination, the Secretary shall essentially determine the following:
- (1) Price difference between the export price and the normal value of the article in question in the country of export or origin;
  - (2) The presence and extent of material injury or threat of injury to the domestic industry

producing like product or the material retardation of the establishment of a domestic industry; and

- (3) The causal relationship between the allegedly dumped product, commodity or article and the material injury or threat of material injury to the affected domestic industry or material retardation of the establishment of the domestic industry.

The preliminary finding of the Secretary, together with the records of the case shall, within three (3) days, be transmitted by the Secretary to the Commission for its immediate formal investigation. In case his preliminary finding is affirmative, the burden of proof is shifted to the respondent to rebut the preliminary finding. The Secretary shall immediately issue, through the Secretary of Finance, written instructions to the Commissioner of Customs to impose within three (3) days from receipt of instructions a cash bond equal to the provisionally estimated anti-dumping duty but not greater than the provisionally estimated margin of dumping in addition to any other duties, taxes and charges imposed by law on like articles. The cash bond shall be deposited with the government depository bank and shall be held in trust for the respondent. Moreover, the posting of the cash bond shall only be required no sooner than sixty (60) days from the date of initiation of the investigation. The date of initiation of the investigation is deemed to be the date the Secretary publishes such notice in two (2) newspapers of general circulation. The Secretary shall cause such publication immediately after a decision to initiate the investigation has been made. The provisional anti-dumping duty may only be imposed for a four (4)-month period which may be extended to six (6) months upon request by the exporters representing a significant percentage of the trade involved. However, a provisional anti-dumping duty lower than the provisionally estimated margin of dumping can be imposed for a period of six (6) to nine (9) months, if it is deemed sufficient to remove or prevent the material injury.

- (g) Termination of Investigation. - The Secretary or the Commission as the case may be, shall motu proprio terminate the investigation at any stage of the proceedings if the provisionally estimated margin of dumping is less than two percent (2%) of export price or the volume of dumped imports or injury is negligible. The volume of dumped imports from a particular country shall normally be regarded as negligible if it accounts for less than three percent (3%) of the imports of the like article in the Philippines unless countries which individually account for less than three percent (3%) of the imports of the like article in the Philippines collectively account for more than seven percent (7%) of the total imports of that article.

(h) Investigation of the Commission. - Within three (3) working days upon its receipt of the records of the case from the Secretary, the Commission shall start the formal investigation and shall accordingly notify in writing all parties on record and, in addition, give public notice of the exact initial date, time and place of the formal investigation through the publication of such particulars and a concise summary of the petition in two (2) newspapers of general circulation.

In the formal investigation, the Commission shall essentially determine the following:

- (1) If the article in question is being imported into, or sold in the Philippines at a price less than its normal value; and the difference, if any, between the export price and the normal value of the article.
- (2) The presence and extent of material injury or the threat thereof to the domestic industry, or the material retardation of the establishment of a domestic industry;
- (3) The existence of a casual relationship between the allegedly dumped product, commodity or article and the material injury or threat of material injury to the affected domestic industry, or material retardation of the establishment of a domestic industry;
- (4) The anti -dumping duty to be imposed; and
- (5) The duration of the imposition of the anti -dumping duty.

The formal investigation shall be conducted in a summary manner. No dilatory tactics or unnecessary or unjustified delays shall be allowed and the technical rules of evidence used in regular court proceedings shall not be applied.

In case any and all of the parties on record fail to submit their answers to questionnaires/position papers within the prescribed period, the Commission shall base its findings on the best available information.

The Commission shall complete the formal investigation and submit a report of its findings, whether favorable or not, to the Secretary within one hundred twenty (120) days from receipt of the records of the case: Provided, however, That the Commission shall, before a final determination is made, inform all the interested parties in writing of the essential facts under consideration which form the basis for the decision to apply definitive measures. Such disclosure should take place in sufficient time for the parties to defend their interests.

(i) Determination of Material Injury or Threat Thereof. - The presence and extent of material injury to the domestic industry, as a result of the dumped imports shall be determined on the basis of positive evidence and shall require an objective examination of, but shall not be limited to the following:

- (1) The rate of increase and amount of imports, either in absolute terms or relative to production or consumption in the domestic market;
- (2) The effect of the dumped imports on the price in the domestic market for like product, commodity or article, that is, whether there has been a significant price undercutting by the dumped imports as compared with the price of like product, commodity or article in the domestic market, or whether the effect of such imports is otherwise to depress prices to a significant - degree or prevent price increases, which otherwise would have occurred, to a significant degree; and
- (3) The effect of the dumped imports on the domestic producers or the resulting retardation of the establishment of a domestic industry manufacturing like product, commodity or article, including an evaluation of all relevant economic factors and indices having a bearing on the state of the domestic industry concerned, such as, but not limited to, actual or potential decline in output, sales, market share, profits, productivity, return on investments, or utilization of capacity; factors affecting domestic prices; the magnitude of dumping; actual and potential negative effects on cash flow, inventories, employment, wages, growth, and ability to raise capital or investments.

The extent of injury of the dumped imports to the domestic industry shall be determined by the Secretary and the Commission upon examination of all relevant evidence. Any known factors other than the dumped imports which at the same time are injuring the domestic industry shall also be examined and the injuries caused by these factors must not be attributed to the dumped imports. The relevant evidence may include, but shall not be limited to, the following:

- (1) The volume and value of imports not sold at dumping prices;
- (2) Contraction in demand or changes in consumption pattern;
- (3) Trade restrictive practices and competition between foreign and domestic producers;
- (4) Developments in technology; and
- (5) Export performance and productivity of the domestic industry.

A determination of threat of material injury shall be based on facts and not merely on allegation, conjecture or remote possibility. The change in circumstances which will create a situation in which the dumping will cause injury must be clearly foreseen and imminent. In making a determination regarding the existence of a threat of material injury, the following shall be considered, inter lia, collectively:

- (1) A significant rate of increase of the dumped imports in the domestic market indicating

the likelihood of substantially increased importation;

(2) Sufficiently freely disposable, or an imminent, substantial increase in capacity of the exporter indicating the likelihood of substantially increased dumped exports to the domestic market, taking into account the availability of other export markets to absorb any additional exports;

(3) Whether imports are entering at prices that will have a significant depressing or suppressing effect on domestic prices and will likely increase demand for further imports; and

(4) Inventories of the product being investigated.

(j) voluntary price undertaking executed by the exporter or foreign producer under oath and accepted by the affected industry that he will increase his price or will cease exporting to the Philippines at a dumped price, thereby eliminating the material injury to the domestic industry producing like product. Price increases under such undertakings shall not be higher than necessary to eliminate the margin of dumping.

A price undertaking shall be accepted only after a preliminary affirmative determination of dumping and injury caused by such dumping has been made. No price undertaking shall take effect unless it is approved by the Secretary after a recommendation by the Commission.

Even if the price undertaking is acceptable, the investigation shall nevertheless be continued and completed by the Commission if the exporter or foreign producer so desires or upon advice of the Secretary. The undertaking shall automatically lapse in case of a negative finding. In case of any affirmative finding, the undertaking shall continue, consistent with the provisions of Article VI of the GATT 1994.

(k) Cumulation of Imports. - When imports of products, commodities or articles from more than one country are simultaneously the subject of an anti-dumping investigation, the Secretary or the Commission may cumulatively assess the effects of such imports only if the Secretary and the Commission are convinced that:

(1) The margin of dumping established in relation to the imports from each country is more than de minimis as defined in Subsection G;

(2) The volume of such imports from each country is not negligible, also as defined in Subsection G; and

(3) A cumulative assessment of the effects of such imports is warranted in the light of the conditions of competition between the imported products, commodities or articles, and the conditions of competition between the imported products and the like

domestic products, commodities or articles.

- (i) Imposition of the Anti -Dumping Duty. - The Secretary shall, within ten (10) days from receipt of the affirmative final determination by the Commission, issue a Department Order imposing an anti -dumping duty on the imported product, commodity or article, unless he has earlier accepted a price undertaking from the exporter or foreign producer. He shall furnish the Secretary of Finance with the copy of the order and request the latter to direct the Commissioner of Customs to collect within three (3) days from receipt thereof the definitive anti-dumping duty.

in case a cash bond has been filed, the same shall be applied to the anti -dumping duty assessed. If the cash bond is in excess of the anti -dumping duty assessed, the remainder shall be returned to the importer immediately including interest earned, if any: Provided, That no interest shall be payable by the government on the amount to be returned. If the assessed anti -dumping duty is higher than the cash bond filed, the difference shall not be collected.

Upon determination of the anti -dumping duty, the Commissioner of Customs shall submit to the Secretary, through the Secretary of Finance, certified reports on the disposition of the cash bond and the amounts of the anti -dumping duties collected.

In case of a negative finding by the Commission, the Secretary shall issue, after the lapse of the period for the petitioner to appeal to the Court of Tax Appeals, through the Secretary of Finance, an order for the Commissioner of Customs for the immediate release of the cash bond to the importer. In addition, all the parties concerned shall also be properly notified of the dismissal of the case.

- (m) Period Subject to Anti -Dumping Duty. - An anti -dumping duty may be levied retroactively from the date the cash bond has been imposed and onwards, where a final determination of injury is made, or in the absence of provisional measures, a threat of injury has led to actual injury. Where a determination of threat of injury or material retardation is made, anti -dumping duties may be imposed only from the date of determination thereof and any cash bond posted shall be released in an expeditious manner. However, an anti -dumping duty may be levied on products which were imported into the country not more than ninety (90) days prior to the date of application of the cash bond, when the authorities determine for the dumped product in question that:

- (1) There is a history of dumping which caused injury or that the importer was, or should have been, aware that the exporter practices dumping and that such dumping would cause injury; and

(2) The injury is caused by massive dumped imports of a product in a relatively short time which in light of the timing and the volume of the dumped imports and other circumstances (such as rapid build-up of inventories of the imported product) is likely to seriously undermine the remedial effect of the definitive antidumping duty to be applied: Provided, That the importers concerned have been given an opportunity to comment.

No duties shall be levied retroactively pursuant to herein subsection on products entered for consumption prior to the date of initiation of the investigation. "(n) Computation of Anti-Dumping Duty. - If the normal value of an article cannot be determined, the provisions for choosing alternative normal value under Article Vi of GATT 1994 shall apply.

If possible, an individual margin of dumping shall be determined for each known exporter or producer of the article under investigation. In cases where the number of exporters, producers, importers or types of products involved is so large as to make such determination impracticable, the Secretary and the Commission may limit their examination either to a reasonable number of interested parties or products by using samples which are statistically valid on the basis of information available to them at the time of the selection, or to the largest percentage of volume of exports from the country in question which can reasonably be investigated.

However, if a non-selected exporter or producer submits information, the investigation must extend to that exporter or producer unless this will prevent the timely completion of the investigation.

New exporters or producers who have not exported to the Philippines during the period of investigation will be subject to an accelerated review. No anti-dumping duties shall be imposed during the review. Cash bonds may be requested to ensure that in case of affirmative findings, anti-dumping duties can be levied retroactively to the date of initiation of the review.

- (o) Duration and Review of the Anti-Dumping Duty. - As a general rule, the imposition of an antidumping duty shall remain in force only as long as and to the extent necessary to counteract dumping which is causing or threatening to cause material injury to the domestic industry or material retardation of the establishment of such industry.

However, the need for the continued imposition of the anti-dumping duty may be reviewed by the Commission when warranted *motu proprio*, or upon the direction of the Secretary, taking into consideration the need to protect the existing domestic

industry against dumping.

Any interested party with substantial positive information may also petition the Secretary for a review of the continued imposition of the anti-dumping duty: Provided, That a reasonable period of time has elapsed since the imposition of the anti-dumping duty. Interested parties shall have the right to request the Secretary to examine: 1) whether the continued imposition of the anti-dumping duty is necessary to offset dumping; and 2) whether the injury would likely continue or recur if the anti-dumping duty were removed or modified, or both.

if the Commission determines that the anti-dumping duty is no longer necessary or warranted, the Secretary shall, upon its recommendation, issue a department order immediately terminating the imposition of the anti-dumping duty. All parties concerned shall be notified accordingly of such termination, including the Secretary of Finance and the Commissioner of Customs.

The duration of the definitive anti-dumping duty shall not exceed five (5) years from the date of its imposition (or from the date of the most recent review if that review has covered both dumping and injury) unless the Commission has determined in a review initiated before that date on their own initiative or upon a duly substantiated request made by or on behalf of the domestic industry within a reasonable time period prior to the termination date that the termination of the anti-dumping duty will likely lead to the continuation or recurrence of dumping and injury.

The provisions of this Section regarding evidence and procedures shall apply to any review carried out under this Subsection and any such review should be carried out expeditiously and should be conducted not later than one hundred fifty (150) days from the date of initiation of such review.

- (p) **Judicial Review.** - Any interested party in an anti-dumping investigation who is adversely affected by a final ruling in connection with the imposition of an anti-dumping duty may file with the Court of Tax Appeals, a petition for the review of such ruling within thirty (30) days from his receipt of notice of the final ruling: Provided, however, That the filing of such petition for review shall not in any way stop, suspend, or otherwise hold the imposition or collection, as the case may be, of the anti-dumping duty on the imported product, commodity or article. The rules of procedure of the court on the petition for review filed with the Court of Tax Appeals shall be applied.
- (q) **Public Notices.** - The Secretary or the Commission shall inform in writing all interested parties on record and, in addition, give public notices by publishing in two (2) newspapers of general circulation when:

- (1) Initiating an investigation;
- (2) Concluding or suspending investigation;
- (3) Making any preliminary or final determination whether affirmative or negative;
- (4) Making a decision to accept or to terminate an undertaking; and
- (5) Terminating a definitive anti -dumping duty. Commissioner of Customs a list of imported products susceptible to unfair trade practices.

The Commissioner of Customs is hereby mandated to submit to the Secretary monthly reports covering importations of said products, including but not limited to the following:

- (1) Commercial invoice;
- (2) Bill of lading;
- (3) Import entries; and
- (4) Pre -shipment reports.

Failure to comply with the submission of such report as provided herein shall hold the concerned officials liable and shall be punished with a fine not exceeding the equivalent of six (6) months salary or suspension not exceeding one (1) year.

- (s) Definition of Terms. - For purposes of this Act, the following definitions shall apply:
- (1) Anti -dumping duty refers to a special duty imposed on the importation of a product, commodity or article of commerce into the Philippines at less than its normal value when destined for domestic consumption in the exporting country, which is the difference between the export price and the normal value of such product, commodity or article.
  - (2) Export price refers to (1) the ex -factory price at the point of sale for export; or (2) the F.O.B. price at the point of shipment. In cases where (1) or (2) cannot be used, then the export price may be constructed based on such reasonable basis as the Secretary or th6 Commission may determine.
  - (3) Normal value refers to a comparable price at the date of sale of the like product, commodity or article in the ordinary course of trade when destined for consumption in the country of export.
  - (4) Domestic industry refers to the domestic producers as a whole of the like product or to those of them whose collective output of the product constitutes a major related to the exporters or importers or are themselves importers of the allegedly dumped product, the term 'domestic industry' may be interpreted as referring to the rest of the producers.
  - (5) Dumped import product refers to any product, commodity or article of commerce introduced into the Philippines at an export price less than its normal value in the

ordinary course of trade, for the like product, commodity or article destined for consumption in the exporting country, which is causing or is threatening to cause material injury to a domestic industry, or materially retarding the establishment of a domestic industry producing the like product.

- (6) Like product refers to a product which is identical or alike in all respects to the product under consideration, or in the absence of such a product, another product which, although not alike in all respects, has characteristics closely resembling those of the product under consideration.
- (7) Non-selected exporter or producer refers to an exporter or producer who has not been initially chosen as among the selected exporters or producers of the product under investigation.
- (t) Administrative Support. - Upon the effectivity of this Act, the Departments of Trade and Industry, Agriculture and the Tariff Commission, shall ensure the efficient and effective implementation of this Act by creating a special unit within their agencies that will undertake the functions relative to the disposition of antidumping cases. All anti-dumping duties collected shall be earmarked for the strengthening of the capabilities of these agencies to undertake their responsibilities under this Act. (As amended by Republic Act No. 8752 dated 12 August 1999)

### **SECTION 302. Countervailing Duty. -**

Whenever any product, commodity or article of commerce is granted directly or indirectly by the government in the country or origin or exportation, any kind or form of specific subsidy upon the production, manufacture or exportation of such product, commodity or article, and the importation of such subsidized product, commodity or article has caused or threatens to cause material injury to a domestic industry or has materially retarded the growth or prevents the establishment of a domestic industry as determined by the Tariff Commission (hereinafter referred to as the 'Commission'), the Secretary of Trade and Industry, in the case of nonagricultural product, commodity or article, or the Secretary of Agriculture, in the case of agricultural product, commodity or article (both of whom are hereinafter simply referred to as 'the Secretary,' as the case may be) shall issue a department order imposing a countervailing duty equal to the ascertained amount of the subsidy. The same levy shall be imposed on the like product, commodity or article thereafter imported to the Philippines charges imposed by law on such imported product, commodity or article.

- (A) Initiation of Action, - A countervailing action may be initiated by the following:
- (1) Any person, whether natural or juridical, who has an interest to protect, by filing a verified petition for the imposition of a countervailing duty by or on behalf of the domestic industry;
  - (2) The Secretary of Trade and Industry or the Secretary of Agriculture, as the case may be, in special circumstances where there is sufficient evidence of an existence of a subsidy, injury and causal link.
- (B) Requirements, - A petition shall be filed with the Secretary and shall be accompanied by documents, if any, which are reasonably available to the petitioner and which contain information supporting the facts that are essential to establish the presence of the elements for the imposition of a countervailing duty, and shall further state, among others:
- (1) The domestic industry to which the petitioner belongs and the particular domestic product, commodity or article or class of domestic product, commodity or article being prejudiced;
  - (2) The number of persons employed, the total capital invested, the production and sales volume, and the aggregate production capacity of the domestic industry that has been materially injured or is threatened to be materially injured or whose growth or establishment has been materially retarded or prevented;
  - (3) The name and address of the known importer, exporter, or foreign producer, the country of origin or export, the estimated aggregate or cumulative quantity, the port and the date of arrival, the import entry declaration of the imported product, commodity or article, as well as the nature, the extent and the estimated amount of the subsidy thereon; and
  - (4) Such other particulars, facts or allegations as are necessary to justify the imposition of countervailing duty on the imported product, commodity or article. "A petition for the imposition of a countervailing duty shall be considered to have been made 'by or on behalf of the domestic industry' if it is supported by those domestic producers whose collective output constitutes more than fifty percent (50%) of the total production of the like product produced by that portion of the domestic industry expressing either support for or opposition to the application. However, an investigation shall be initiated only when domestic producers supporting the application account for at least twenty-five percent (25%) of the total production of the like product produced by the domestic industry. In cases involving an exceptionally large number of producers, degree of support or opposition may be

determined by using statistically valid sampling techniques or by consulting their representative organizations.

Within ten (10) days from his receipt of the petition or information, the Secretary shall review the accuracy and adequacy of the information or evidence provided in the petition to determine whether there is sufficient basis to justify the initiation of an investigation. If there is no sufficient basis to justify the initiation of an investigation, the Secretary shall dismiss the petition and shall properly notify the Secretary of Finance, the Commissioner of Customs and other parties concerned regarding such dismissal. The Secretary shall extend legal, technical and other assistance to the concerned domestic producers and their organizations at all stages of the countervailing action.

(C) Notice to the Secretary of Finance. - Upon his receipt of the petition, the Secretary shall, without delay, furnish the Secretary of Finance with a summary of the essential facts of the petition, and request the latter to immediately inform the Commissioner of Customs regarding such petition and to instruct him to gather and secure all import entries covering such allegedly subsidized product, commodity or article without liquidation. The Commissioner of Customs shall submit to the Secretary a complete report on the number, volume, and value of the importation of the allegedly subsidized product, commodity or article within ten (10) days from his receipt of the instruction from the Secretary of Finance, and to make similar additional reports every ten (10) days thereafter.

(D) Notice to and Answer of Interested Parties. - Within five (5) days from finding of the basis to initiate an investigation, the Secretary shall notify all interested parties, and shall furnish them with a copy of the petition and its annexes, if any. The interested parties shall, not later than thirty (30) days from their receipt of the notice, submit their answer, including such relevant evidence or information as is reasonably available to them to controvert the allegations of the petition. If they fail to submit their answer, the Secretary shall make such preliminary determination of the case on the basis of the facts and/or information available.

The Secretary shall avoid, unless a decision has been made to initiate an investigation, any publicizing of the petition. However, after receipt of a properly documented petition and before proceeding to initiate an investigation, he shall notify the government of the exporting country about the impending investigation.

(E) Preliminary Determination. - Within twenty (20) days from his receipt of the answer of the interested parties, the Secretary shall, on the basis of the petition of the aggrieved

party and the answer of such interested parties and their respective supporting documents or information, make a preliminary determination on whether or not a prima facie case exists for the imposition of a provisional countervailing duty in the form of a cash bond equal to the provisionally estimated amount of subsidy. Upon finding of a prima facie case, the Secretary shall immediately issue, through the Secretary of Finance, a written instruction to the Commissioner of Customs to collect the cash bond, in addition to the corresponding ordinary duties, taxes and other charges imposed by law on such product, commodity or article. The posting of a cash bond shall be required not earlier than sixty (60) days from the date of initiation of the investigation. The cash bond shall be deposited with a government depository bank and shall be held in trust for the respondent importer. The application of the cash bond shall not exceed four (4) months.

The Secretary shall immediately transmit his preliminary findings together with the records of the case to the Commission for its formal investigation.

- (F) Termination of Investigation by the Secretary or the Commission. - The Secretary or the Commission, as the case may be, shall motu proprio terminate the investigation at any stage of the proceedings if the amount of subsidy is de minimis as defined in existing international trade agreements of which the Republic of the Philippines is a party; or where the volume of the subsidized imported product, commodity or article, actual or potential, or the injury is negligible.
- (G) Formal Investigation by the Commission. - Immediately upon its receipt of the records of the case from the Secretary, the Commission shall commence the formal investigation and shall accordingly notify in writing all interested parties and, in addition, give public notice of such investigation in two (2) newspapers of general circulation.

In the formal investigation, the Commission shall essentially determine:

- (1) The nature and amount of the specific subsidy being enjoyed by the imported product, commodity or article in question;
- (2) The presence and extent of the material injury or the threat thereof to, or the material retardation of the growth, or the prevention of the establishment of, the affected domestic industry; and
- (3) The existence of a causal relationship between the allegedly subsidized imported product, commodity or article and the material injury or threat thereof to, or the material retardation of the growth, or the prevention of the establishment of, the affected domestic industry.

The Commission is hereby authorized to require any interested party to allow it access to, or otherwise provide, necessary information to enable the Commission to expedite the investigation. In case any interested party refuses access to, or otherwise does not provide, necessary information within a reasonable period of time or significantly impedes the investigation, a final determination shall be made on the basis of the facts available.

The formal investigation shall be conducted in a summary manner. No dilatory tactics nor unnecessary or unjustified delays shall be allowed, and the technical rules or evidences shall not be applied strictly.

(H) Determination of the Existence of Subsidy. - A subsidy is deemed to exist:

- (1) When the government or any public body in the country of origin or export of the imported product, commodity or article extends financial contribution to the producer, manufacturer or exporter of such product, commodity or article in the form of:
  - (a) Direct transfer of funds such as grants, loans or equity infusion; or
  - (b) Potential direct transfer of funds or assumption of liabilities such as loan guarantees; or
  - (c) Foregone or uncollected government revenue that is otherwise due from the producer, manufacturer or exporter of the product, commodity or article: Provided, That the exemption of any exported product, commodity or article from duty or tax imposed on like product, commodity or article when destined for consumption in the country of origin and/or export or the refunding of such duty or tax, shall not be deemed to constitute a grant of a subsidy: Provided, further, That should a product, commodity or article be allowed drawback by the country of origin or export, only the ascertained or estimated amount by which the total amount of duties and/or internal revenue taxes was discounted or reduced, if any, shall constitute a subsidy; or
  - (d) Provision of goods or services other than general infrastructure; or
  - (e) Purchases of goods from the producer, manufacturer or exporter;
  - (f) Payments to a funding mechanism; or
  - (g) Other financial contributions to a private body to carry out one or more of the activities mentioned in subparagraphs (a) to (f) above; or
- (2) When there is a benefit conferred.

(I) Determination of Specific Subsidy. - In the determination of whether or not a subsidy is specific, the following principles shall apply:

- (1) Where the government or any public body in the country of origin or export of the imported product, commodity or article explicitly limits access to a subsidy to certain enterprises, such subsidy shall be specific;
  - (2) Where such government or public body through a law or regulation establishes objective criteria and conditions governing the eligibility for, and the amount of, a subsidy, specificity shall not exist: Provided, That the eligibility is automatic and that such criteria or conditions are strictly adhered to. Objective criteria shall mean those which are neutral, do not favor certain enterprises over others, and are economic in nature and horizontal in application, such as number of employees or size of enterprise;
  - (3) In case a subsidy appears to be non-specific according to subparagraphs (1) and (2) above, but there are reasons to believe that the subsidy may in fact be specific, factors that may be considered are: use of a subsidy program by a limited number of certain enterprises for a relatively longer period; granting of disproportionately large amounts of subsidy to certain enterprises; and exercise of wide and unwarranted discretion for granting a subsidy; and
  - (4) A subsidy which is limited to certain enterprises located within a designated geographical region within the territory of the government or public body in the country of origin or export shall be specific.
- (J) Determination of Injury. - The presence and extent of material injury or threat thereof to a domestic industry, or the material retardation of the growth, or the prevention of the establishment of a nascent enterprise because of the subsidized imports, shall be determined by the Secretary or the Commission, as the case may be, on the basis of positive evidence and shall require an objective examination of:
- (1) The volume of the subsidized imports, that is, whether there has been a significant increase either absolute or relative to production or consumption in the domestic market;
  - (2) The effect of the subsidized imports on prices in the domestic market for the like product, commodity or article, that is, whether there has been a significant price undercutting, or whether the effect of such imports is otherwise to depress prices to a significant degree or to prevent price increases, which otherwise would have occurred to a significant degree;
  - (3) The effect of the subsidized imports on the domestic producers of the like product, commodity or article, including an evaluation of all relevant economic factors and indices having a bearing on the state of the domestic industry concerned, such as, but

not limited to, actual and potential decline in output, sales, market share, profits, productivity, return on investments, or utilization of capacity; factors affecting domestic prices; actual or potential negative effects on the cash flow, inventories, employment, wages, growth, ability to raise capital or investments and, in the case of agriculture, whether there has been an increased burden on the support programs of the national government; and

- (4) Factors other than the subsidized imports which at the same time are injuring the domestic industry, such as: volumes and prices of non -subsidized imports of the product, commodity or article in question; contraction in demand or changes in the patterns of consumption; trade restrictive practices of and competition between the foreign and domestic producers; developments in technology and the export performance and productivity of the domestic industry.

In determining threat of material injury, the Secretary or the Commission, as the case may be, shall decide on the basis of facts and not merely allegation, conjecture or remote possibility. The change in circumstances which would create a situation in which the subsidized imports would cause injury should be clearly foreseen and imminent considering such relevant factors as:

- (1) Nature of the subsidy in question and the trade effects likely to arise therefrom;
- (2) Significant rate of increase of subsidized imports into the domestic market indicating the likelihood of substantially increased importations;
- (3) Sufficient freely disposable, or an imminent substantial increase in, capacity of the exporter of such subsidized imported product, commodity or article indicating the likelihood of substantially increased subsidized imports to the domestic market, taking into account the availability of other markets to absorb the additional exports;
- (4) Whether these subsidized imports are entering at prices that will have a significant depressing or suppressing effect on domestic prices, and will likely increase demand for further imports; and
- (5) Inventories of the product, commodity or article being investigated.

In the case where the effect of the subsidized import will materially retard the growth or prevent the establishment of a domestic industry, information on employment, capital investments, production and sales, and production capacity of said domestic industry can be augmented or substituted by showing through a factual study, report or other data that an industry which has potential to grow domestically is adversely affected by the subsidized import. For this purpose, the Department of Trade and Industry for non -agricultural products, and the Department of Agriculture for

agricultural products, shall conduct continuing studies to identify and determine the specific industries, whether locally existing or not, which have the potential to grow or to be established domestically and whose growth or establishment will be retarded or prevented by a subsidized import.

- (K) Cumulation of Imports. - When imports of products, commodities or articles from more than one (1) country are simultaneously the subject of an investigation for the imposition of a countervailing duty, the Secretary or the Commission, as the case may be, may cumulatively assess the effects of such imports only if:
- (1) The amount of subsidization established in relation to the imports from each country is more than de minimis as defined in existing international trade agreements of which the Republic of the Philippines is a party; and
  - (2) The volume of such imports from each country is not negligible; and
  - (3) A cumulative assessment of the effects of such imports is warranted in the light of the conditions of competition between the imported products, commodities or articles, and the conditions of competition between the imported products, commodities or articles and the like domestic products, commodities or articles.
- (L) Public Notices and Consultation Proceedings. - The Secretary or the Commission, as the case may be, shall make public notices and conduct consultation with the government of the exporting country when:
- (1) Initiating an investigation;
  - (2) Concluding or suspending an investigation;
  - (3) Making a preliminary or final determination;
  - (4) Making a decision to accept an undertaking or the termination of an undertaking; and
  - (5) Terminating a definitive countervailing duty.
- (M) Voluntary Undertaking. - When there is an offer from any exporter of subsidized imports to revise its price, or where the government of the exporting country agrees to eliminate or limit the subsidy or take other measures to that effect, the Commission shall determine if the offer is acceptable and make the necessary recommendation to the Secretary. If the undertaking is accepted, the Secretary may advise the Commission to terminate, suspend or continue the investigation. The Secretary may also advise the Commission to continue its investigation upon the request of the government of the exporting country. The voluntary undertaking shall lapse if there is a negative finding of the presence of a subsidy or material injury. In the event of a positive finding of subsidization and material injury, the undertaking will continue, consistent with its terms and the provisions of this section.

- (N) Final Determination and Submission of Report by the Commission. - The Commission shall complete the formal investigation and submit a report of its findings to the Secretary within one hundred twenty (120) days from receipt of the records of the case: Provided, however, That it shall, before a final determination is made, inform all the interested parties of the essential facts under consideration which form the basis for the decision to impose a countervailing duty. Such disclosure should take place in sufficient time for the parties to defend their interests.
- (O) Imposition of Countervailing Duty. - The Secretary shall, within ten (10) days from his receipt of an affirmative final determination by the Commission, issue a department order imposing the countervailing duty on the subsidized imported product, commodity or article. He shall furnish the Secretary of Finance with the copy of the order and request the latter to direct the Commissioner of Customs to cause the countervailing duty to be levied, collected and paid, in addition to any other duties, taxes and charges imposed by law on such product, commodity or article.
- In case of an affirmative final determination by the Commission, the cash bond shall be applied to the countervailing duty assessed. If the cash bond is in excess of the countervailing duty assessed, the remainder shall be returned to the importer immediately: Provided, That no interest shall be payable by the government on the amount to be returned. If the cash bond is less than the countervailing duty assessed, the difference shall not be collected.
- If the order of the Secretary is unfavorable to the petitioner, the Secretary shall, after the lapse of the period for appeal to the Court of Tax Appeals, issue through the Secretary of Finance a department order for the immediate release of the cash bond to the importer.
- (P) Duration and Review of Countervailing Duty. - As a general rule, any imposition of countervailing duty shall remain in force only as long as and to the extent necessary to counteract a subsidization which is causing or threatening to cause material injury. However, the need for the continued imposition of the countervailing duty may be reviewed by the Commission when warranted, *motu proprio* or upon direction of the Secretary.
- Any interested party may also petition the Secretary for a review of the continued imposition of the countervailing duty: Provided, That at least six (6) months have elapsed since the imposition of the countervailing duty, and upon submission of positive information substantiating the need for a review. Interested parties may request the Secretary to examine: (1) whether the continued imposition of the countervailing

duty is necessary to offset the subsidization; and/or (2) whether the injury will likely continue or recur if the countervailing duty is removed or modified.

If the Commission determines that the countervailing duty is no longer necessary or warranted, the Secretary shall, upon its recommendation, immediately issue a department order terminating the imposition of the countervailing duty and shall notify all parties concerned, including the Commissioner of Customs through the Secretary of Finance, of such termination.

Notwithstanding the provisions of the preceding paragraphs of this subsection, any countervailing duty shall be terminated on a date not later than five (5) years from the date of its imposition (or from the date of the most recent review if that review has covered both subsidization and material injury), unless the Commission has determined, in a review initiated at least six (6) months prior to the termination date upon the direction of the Secretary or upon a duly substantiated request by or on behalf of the domestic industry, that the termination of the countervailing duty will likely lead to the continuation or recurrence of the subsidization and material injury.

The procedure and evidence governing the disposition of the petition for the imposition of countervailing duty shall equally apply to any review carried out under this subsection. Such review shall be carried out expeditiously and shall be concluded not later than ninety (90) days from the date of the initiation of such a review.

(Q) Judicial Review. - Any interested party who is adversely affected by the department order of the Secretary on the imposition of the countervailing duty may file with the Court of Tax Appeals a petition for review of such order within thirty (30) days from his receipt of notice thereof: Provided, however, That the filing of such petition for review shall not in any way stop, suspend or otherwise toll the imposition and collection of the countervailing duty on the imported product, commodity or article.

The petition for review shall comply with the same requirements, follow the same rules of procedure, and be subject to the same disposition as in appeals in connection with adverse rulings on tax matters to the Court of Tax Appeals.

(R) Definition of Terms. - For purposes of this subsection, the term:

- (1) 'Domestic industry' shall refer to the domestic producers as a whole of the like product, commodity or article or to those of them whose collective output of the product, commodity or article constitutes a major proportion of the total domestic production of those products, except that when producers are related to the exporters or importers or are themselves importers of the allegedly subsidized product or a like product from other countries, the term 'domestic industry' may be

interpreted as referring to the rest of the producers. In case the market in the Philippines is divided into two or more competitive markets, the term 'domestic industry' shall refer to the producers within each market although their production does not constitute a significant portion of the total domestic industry: Provided, That there is a concentration of subsidized imports into such a separate market: and Provided, further, That the subsidized imports are causing injury to the producers of all or almost all of the production within such market.

- (2) 'Interested parties' shall include: (a) An exporter or foreign producer or the importer of a product subject to investigation, or the government of the exporting country or a trade or business association a majority of the members of which are producers, exporters or importers of such product;
- (b) A producer of the like product in the Philippines or a trade and business association a majority of the members of which produce the like product in the Philippines; and
- (c) Labor unions that are representative of the industry or coalitions of producers and/or labor unions.
- (3) 'Like product' shall mean a product, commodity or article which is identical, i.e., alike in all respects to the product, commodity or article or in the absence of such product, commodity or article, another product, commodity or article which, although not alike in all respects, has characteristics closely resembling those of the imported product, commodity or article under consideration.
- (S) An inter -agency committee composed of the Secretaries of Trade and Industry, Agriculture, and Finance, the Chairman of the Tariff Commission, and the Commissioner of Customs shall promulgate all rules and regulations necessary for the effective implementation of this section." (As amended by Republic Act No. 8751 dated 07 August 1999)

### **SECTION 303. Marking of Imported Articles and Containers.**

- a. Marking of Articles. - Except as hereinafter provided, every article of foreign origin (or its container, as provided in subsection "b" hereof) imported into the Philippines shall be marked in any official language of the Philippines and in a conspicuous place as legibly, indelibly and permanently as the nature of the article (or container) will permit in such manner as to indicate to an ultimate purchaser in the Philippines the name of the country of origin of the article. The Commissioner of Customs shall, with the approval of

the department head, issue rules and regulations to -

1. Determine the character of words and phrases or abbreviation thereof which shall be acceptable as indicating the country of origin and prescribe any reasonable method of marking, whether by printing, stenciling, stamping, branding, labelling or by any other reasonable method, and a conspicuous place on the article or container where the marking shall appear.
2. Require the addition of any other words or symbols which may be appropriate to prevent deception or mistake as to the origin of the article or as to the origin of any other article with which such imported article is usually combined subsequent to importation but before delivery to an ultimate purchaser; and
3. Authorize the exception of any article from the requirements of marking if:
  - a. Such article is incapable of being marked;
  - b. Such article cannot be marked prior to shipment to the Philippines without injury;
  - c. Such article cannot be marked prior to shipment to the Philippines, except at an expense economically prohibitive of its importation;
  - d. The marking of a container of such article will reasonably indicate the origin of such article;
  - e. Such article is a crude substance;
  - f. Such article is imported for use by the importer and not intended for sale in its imported or any other form;
  - g. Such article is to be processed in the Philippines by the importer or for his account otherwise than for the purpose of concealing the origin of such article and in such manner that any mark contemplated by this section would necessarily be obliterated, destroyed or permanently concealed;
  - h. An ultimate purchaser, by reason of the character of such article or by reason of the circumstances of its importation must necessarily know the country of origin of such article even though it is not marked to indicate its origin;
  - I. Such article was produced more than twenty years prior to its importation into the Philippines; or
  - j. Such article cannot be marked after importation except at an expense which is economically prohibitive, and the failure to mark the article before importation was not due to any purpose of the importer, producer, seller or shipper to avoid compliance with this section.
- b. Marking of Containers. - Whenever an article is excepted under subdivision (3) of subsection "a" of this section from the requirements of marking, the immediate

container, if any, of such article, or such other container or containers of such article as may be prescribed by the Commissioner of Customs with the approval of the department head, shall be marked in such manner as to indicate to an ultimate purchaser in the Philippines the name of the country of origin of such article in any official language of the Philippines, subject to all provisions of this section, including the same exceptions as are applicable to articles under subdivision (3) of subsection "a".

- c. Marking Duty for Failure to Mark. - If at the time of importation any article (or its container, as provided in subsection "b" hereof), is not marked in accordance with the requirements of this section, there shall be levied, collected and paid upon such article a marking duty of 5 per cent ad valorem, which shall be deemed to have accrued at the time of importation, except when such article is exported or destroyed under customs supervision and prior to the final liquidation of the corresponding entry.
- d. Delivery Withheld Until Marked. - No imported article held in customs custody for inspection, examination or appraisal shall be delivered until such article and/or its containers, whether released or not from customs custody, shall have been marked in accordance with the requirements of this section and until the amount of duty estimated to be payable under subsection "c" of this section shall have been deposited. Nothing in this section shall be construed as excepting any article or its container from the particular requirements of marking provided for in any provision of law.
- e. The failure or refusal of the owner or importer to mark the articles as herein required within a period of thirty days after due notice shall constitute as an act of abandonment of said articles and their disposition shall be governed by the provisions of this Code relative to abandonment of imported articles.

#### **SECTION 304. Discrimination by Foreign Countries.**

- a. The President, when he finds that the public interest will be served thereby, shall by proclamation specify and declare new or additional duties in an amount not exceeding one hundred (100) per cent ad valorem upon articles wholly or in part the growth or product of, or imported in a vessel of, any foreign country whenever he shall find as a fact that such country -
  - 1. Imposes, directly or indirectly, upon the disposition or transportation in transit through or re-exportation from such country of any article wholly or in part the growth or product of the Philippines, any unreasonable charge, exaction, regulation or limitation which is not equally enforced upon the like articles of every foreign

country; or

2. Discriminates in fact against the commerce of the Philippines, directly or indirectly, by law or administrative regulation or practice, by or in respect to any customs, tonnage, or port duty, fee, charge, exaction, classification, regulation, condition, restriction or prohibition, in such manner as to place the commerce of the Philippines at a disadvantage compared with the commerce of any foreign country.
- b. If at any time the President shall find it to be a fact that any foreign country has not only discriminated against the commerce of the Philippines, as aforesaid, but has, after the issuance of a proclamation as authorized in subsection "a " of this section, maintained or increased its said discrimination against the commerce of the Philippines, the President is hereby authorized, if he deems it consistent with the interests of the Philippines, to issue a further proclamation directing that such product of said country or such article imported in its vessels as he shall deem consistent with the public interests, shall be excluded from importation into the Philippines.
- c. Any proclamation issued by the President under this section shall, if he deems it consistent with the interest of the Philippines, extend to the whole of any foreign country or may be confined to any subdivision or subdivisions thereof; and the President shall, whenever he deems the public interests require, suspend, revoke, supplement or amend any such proclamation.
- d. All articles imported contrary to the -provisions of this section shall be forfeited to the Government of the Philippines and shall be liable to be seized, prosecuted and condemned in like manner and under the same regulations, restrictions and provisions as may from time to time be established for the recovery, collection, distribution and remission or forfeiture to the government by the tariff and customs laws. Whenever the provision of this section shall be applicable to importations into the Philippines of articles wholly or in part the growth or product of any foreign country, they shall be applicable thereto, whether such articles are imported directly or indirectly.
- e. It shall be the duty of the Commission to ascertain and at all times to be informed whether any of the discriminations against the commerce of the Philippines enumerated in subsections "a" and "b" of this section are practiced by any country; and if and when such discriminatory acts are disclosed, it shall be the duty of the Commission to bring the matter to the attention of the President, together with recommendations.
- f. The Secretary of Finance shall make such rules and regulations as are necessary for the execution of such proclamation as the President may issue in accordance with the provisions of this section.

### PART 3. – FLEXIBLE TARIFF

#### SECTION 401. Flexible Clause.

- a. In the interest of national economy, general welfare and/or national security, and subject to the limitations herein prescribed, the President, upon recommendation of the National Economic and Development Authority (hereinafter referred to as NEDA), is hereby empowered: (1) to increase, reduce or remove existing protective rates of import duty (including any necessary change in classification). The existing rates may be increased or decreased to any level, in one or several stages but in no case shall the increased rate of import duty be higher than a maximum of one hundred (100) per cent ad valorem; (2) to establish import quota or to ban imports of any commodity, as may be necessary; and (3) to impose an additional duty on all imports not exceeding ten (10) per cent ad valorem whenever necessary: Provided : That upon periodic investigations by the Tariff Commission and recommendation of the NEDA, the President may cause a gradual reduction of protection levels granted in Section One Hundred and Four of this Code, including those subsequently granted pursuant to this section.
- b. Before any recommendation is submitted to the President by the NEDA pursuant to the provisions of this section, except in the imposition of an additional duty not exceeding ten (10) per cent ad valorem, the Commission shall conduct an investigation in the course of which they shall hold public hearings wherein interested parties shall be afforded reasonable opportunity to be present, produce evidence and to be heard. The Commission shall also hear the views and recommendations of any government office, agency or instrumentality concerned. The Commission shall submit their findings and recommendations to the NEDA within thirty (30) days after the termination of the public hearings.
- c. The power of the President to increase or decrease rates of import duty within the limits fixed in subsection "a" shall include the authority to modify the form of duty. In modifying the form of duty, the corresponding ad valorem or specific equivalents of the duty with respect to imports from the principal competing foreign country for the most recent representative period shall be used as bases.
- d. The Commissioner of Customs shall regularly furnish the Commission a copy of all customs import entries as filed in the Bureau of Customs. The Commission or its duly authorized representatives shall have access to, and the right to copy all liquidated customs Import entries and other documents appended thereto as finally filed in the Commission on Audit.

- e. The NEDA shall promulgate rules and regulations necessary to carry out the provisions of this section.
- f. Any Order issued by the President pursuant to the provisions of this section shall take effect thirty (30) days after promulgation, except in the , imposition of additional duty not exceeding ten (10) per cent ad valorem which shall take effect at the discretion of the President.

**SECTION 402. Promotion of Foreign Trade.**

- a. For the purpose of expanding foreign markets for Philippine products as a means of assistance in the economic development of the country, in overcoming domestic unemployment, in increasing the purchasing power of the Philippine peso, and in establishing and maintaining better relations between the Philippines and other countries, the President, is authorized from time to time: (1) To enter into trade agreements with foreign governments or instrumentalities thereof; and (2) To modify import duties (including any necessary change in classification) and other import restrictions, as are required or appropriate to carry out and promote foreign trade with other countries: Provided, however, That in modifying import duties or fixing import quota the requirements prescribed in subsection "a " of Section 401 shall be observed: Provided, further, That any modification of import duties and any fixing of import quotas made pursuant to the agreement on ASEAN Preferential Trading Arrangements ratified on August 1, 1977 shall not be subject to the limitations of aforesaid section "a" of Section 401.
- b. The duties and other import restrictions as modified in subsection "a " above, shall apply to articles which are the growth, produce or manufacture of the specific country, whether imported directly or indirectly, with which the Philippines has entered into a trade agreement: Provided, That the President may suspend the application of any concession to articles which are the growth, produce or manufacture of such country because of acts (including the operations of international cartels) or policies which in his opinion tend to defeat the purposes set in this section; and the duties and other import restrictions as negotiated shall be in force and effect from and after such time as specified in the Order.
- c. Nothing in this section shall be construed to give any authority to cancel or reduce in any manner any of the indebtedness of any foreign country to the Philippines or any claim of the Philippines against any foreign country.

- d. Before any trade agreement is concluded with any foreign government or instrumentality thereof, reasonable public notice of the intention to negotiate an agreement with such government or instrumentality shall be given in order that any interested person may have an opportunity to present his views to the Commission which shall seek information and advice from the Department of Agriculture, Department of Natural Resources, Department of Trade and Industry, Department of Tourism, the Central Bank of the Philippines, the Department of Foreign Affairs, the Board of Investments and from such other sources as it may deem appropriate.
- e. (1) In advising the President, as a result of the trade agreement entered into, the Commission shall determine whether the domestic industry has suffered or is being threatened with injury and whether the wholesale prices at which the domestic products are sold are reasonable, taking into
- (2) The NEDA shall evaluate the report of the Commission and submit recommendations to the President.
- (3) Upon receipt of the report of the findings and recommendations of the NEDA, the President may prescribe such adjustments in the rates of import duties, withdraw, modify or suspend, in whole or in part, any concession under any trade agreement, establish import quota, or institute such other import restrictions as the NEDA recommends to be necessary in order to fully protect domestic industry and the consumers, subject to the condition that the wholesale prices of the domestic products concerned shall be reduced to, or maintained at, the level recommended by the NEDA unless for good cause shown, an increase thereof, as recommended by the NEDA, is authorized by the President. Should increases be made without such authority, the NEDA shall immediately notify the President, who shall allow the importation of competing products in such quantities as to protect the public from the unauthorized increase in wholesale prices.
- f. This section shall not prevent the effectivity of any executive agreement or any future preferential trade agreement with any foreign country.
- g. The NEDA and the Commission are authorized to promulgate such reasonable procedure, rules and regulations as they may deem necessary to execute their respective functions under this section.

#### PART 4. - TARIFF

##### **COMMISSION SECTION 501. Chief Officials of the Tariff Commission.**

The Officials of the Tariff Commission shall be the Chairman and two (2) Member Commissioners to be appointed by the President of the Philippines.

##### **SECTION 502. Qualifications.**

No person shall be eligible for appointment as Chairman and Tariff Commissioners unless they are natural -born citizens of the Philippines, of good moral character and proven integrity, and who by experience and academic training are possessed of qualifications requisite for developing expert knowledge of tariff problems. They shall not, during their tenure in office, engage in the practice of any profession, or intervene directly or indirectly in the management or control of any private enterprise which may, in any way, be affected by the functions of their office nor shall be, directly or indirectly, financially interested in any contract with the Government, or any subdivision or instrumentality thereof.

##### **SECTION 503. Appointment and Compensation of Officials and Employees.**

All employees of the Commission shall be appointed by the Chairman in accordance with the Civil Service Law except the private secretaries to the Chairman, Commissioners and Executive Director.

The Tariff Commission shall be reorganized in accordance with the requirements of its reorganized functions and responsibilities. The Chairman of the Commission, subject to the approval of the Director -General of the National Economic and Development Authority, shall determine the new positions -designations and salary scales of the officials and employees of the Commission by taking into account the degree of responsibilities of each position: Provided, That the Office of Compensation and Position Classification shall be furnished a copy of the new plantilla of positions incorporating the new designations to be automatically included in its manual of positions: Provided, further, That the reorganization shall not in any way affect whatever benefits the officials and employees of the Commission are allowed under existing law and/or authority.

**SECTION 504. Official Seal.**

The Commission is authorized to adopt an official seal.

**SECTION 505. Functions of the Commission.**

The Commission shall investigate -

- (a) the administration of, and the fiscal and industrial effects of, the tariff and customs laws of this country now in force or which may hereafter be enacted; (b) the relations between the rates of duty on raw materials and the finished or partly finished
- (c) the effects of ad valorem and specific duties and of compound specific and ad valorem duties;
- (d) all questions relative to the arrangement of schedules and classification of articles in the several sections of the tariff law;
- (e) the tariff relations between the Philippines and foreign countries, commercial treaties, preferential provisions, economic alliances, the effect of export bounties and preferential transportation rates;
- (f) the volume of importations compared with domestic production and consumption;
- (g) conditions, causes and effects relating to competition of foreign industries with those of the Philippines, including dumping and cost of production;
- (h) in general, to investigate the operation of customs and tariff laws, including their relation to the national revenues, their effect upon the industries and labor of the country, and to submit reports of its investigations as hereinafter provided; and
- (i) the nature and composition of, and the classification of, articles according to tariff commodity classification and heading number for customs revenue and other related purposes which shall be furnished to NEDA, Board of Investments, Central Bank of the Philippines, and Secretary of Finance.

**SECTION 506. Assistance to the President and Congress of the Philippines.**

In order that the President and the Congress may secure information and assistance, it shall be the duty of the Commission to -

- (a) Ascertain conversion costs and costs of production in the principal growing, producing or manufacturing centers of the Philippines, whenever practicable;
- (b) Ascertain conversion costs and costs of production in the principal growing, producing

or manufacturing centers of foreign countries of articles imported into the Philippines whenever such conversion costs or costs of production are necessary for comparison with those in the Philippines;

- (c) Select and describe representative articles imported into the Philippines similar to, or comparable with, those locally produced; select and describe articles of the Philippines similar to, or comparable with, such imported article; and obtain and file samples of articles so selected whenever advisable;
- (d) Ascertain import costs of such representative articles so selected;
- (e) Ascertain the grower's, producer's or manufacturers selling prices in the principal growing, producing or manufacturing centers of the Philippines, of the articles of the Philippines, so selected;
- (f) Ascertain all other facts which will show the difference in, or which affect competition between, articles of the Philippines and those imported in the principal markets of the Philippines;
- (g) Ascertain conversion costs and costs of production including effects of tariff modifications or import restrictions on prices in the principal growing, producing or manufacturing centers of the Philippines, whenever practicable; and
- (h) Submit annual reports of these to the President of the Philippines, copy of which shall be furnished to the NEDA, Central Bank of the Philippines, Department of Finance and the Board of Investments.

#### **SECTION 507. Reports of the Commission.**

The Commission shall place at the disposal of the President and any member of the Congress of the Philippines or its member thereof all information at its command; shall make such investigation and report as may be required by the President and the Congress of the Philippines and shall report to the President and Congress on the first Monday of December of each year hereafter a statement of methods adopted and a summary of all reports made during the year.

The Commission or its duly authorized representative shall have access to any document, paper or record, pertinent to the subject matter under investigation, in the possession of any person, firm, co -partnership, corporation or association engaged in the production, importation or distribution of any article under investigation, and shall have power to summon witnesses, take testimony, administer oaths, and to issue subpoena duces tecum requiring the production of books, papers or documents relating to the matter under

investigation. The Commission may also request the views, recommendations and/or assistance of any government office, agency or instrumentality, and such office, agency or instrumentality shall cooperate fully with the Commission.

**SECTION 509. Sworn Statements.**

The Commission may order the taking of sworn statements at any stage of any proceeding or investigation before it. Such sworn statements may be taken before any person having power to administer oaths.

**SECTION 510. Verified Statements.**

The Commission is authorized to require any importer, grower, producer, manufacturer or seller to file with the Commission a statement, under oath, giving his selling prices in the Philippines of any article imported, grown, produced, fabricated or manufactured by him.

**SECTION 511. Rules and Regulations of the Commission.**

The Commission shall adopt and promulgate such rules and regulations as may be necessary to carry out the provisions of this Code.

**SECTION 512. Appropriation.**

In addition to its current appropriation the amount of Six Hundred Thousand Pesos is hereby appropriated to carry out the purpose of sections five hundred one and five hundred three of this Code.

**TITLE III. EXPORT TARIFF AND PREMIUM DUTY**

**SECTION 514. Export Products Subject to Duty and Rates.**

There shall be levied, assessed and collected an export duty on the gross F.O.B. value at the time of shipment based on the prevailing rate of exchange, of the following products in accordance with the schedule specified in the column Export Duty.

In addition to the export duties, herein referred to as basic rate, there shall be levied,

assessed and collected a premium duty on the difference between the current price as established by the Bureau of Customs and the base price of the products in accordance with the schedule specified under the column Premium Duty; Provided, That should the current price or any export product be below the established base price, then only the basic rate shall be applied: Provided, further, That, initially, the base price upon which the premium duty shall be levied eighty per centum (80%) of the F.O.B. value of exports established by the Bureau of Customs for February 1974. The National Economic and Development Authority shall, from time to time, review and establish such base prices taking into account, among others, the cost conditions in various industries.

EXPORT PRODUCTS EXPORT DUTY 1/

Wood Products

- 1. Logs 20%
- 2. Lumber
- 3. Veneer
- 4. Plywood

Mineral Products

- 1. Metallic ores and concentrates
  - a) Copper
  - b) Iron
  - c) Chromite
- 2. Gold

EXPORT PRODUCTS EXPORT DUTY 2/

- 3. Non -Metallic
  - a) Clinker, cement
  - b) Portland cement
- 4. Mineral fuel
  - a) Bunker fuel oil
  - b) Petroleum pitch
- 5. Silver

Plant and Vegetable Products

- 1. Abaca (stripped hemp, unmanufactured)
- 2. Banana
- 3. Coconut
  - a) Copra
  - b) Coconut oil

- c) Copra meal/cake
- d) Desiccated coconut
- 4. Pineapple
  - a) Pineapple sliced or crushed
  - b) Pineapple juice or juice concentrate
- 5. Sugar and Sugar Products
  - a) Centrifugal sugar
  - b) Molasses
- 6. Tobacco
  - a) Tobacco leaf
  - b) Scrap tobacco
- 1. Shrimps and Prawns

For purposes of computing the duty, the cost of packaging and crating materials shall be deductible from the export value, provided such materials are domestically manufactured using a substantial portion of local raw materials, as determined by the Board of Investments.

**SECTION 515. Flexible Clause.**

The President, upon recommendation of the National Economic and Development Authority, may subject any of the above products to higher or lower rates of duty provided in this Title, include additional products, exclude or exempt any product from this Title, or additionally subject any product to an export quota. In the exercise of this authority the President shall take into account: (1) the policy of encouraging domestic processing; (2) the prevailing prices of export products in the world market; (3) the advantages obtained by export products from international agreements to which the Philippines is a signatory; (4) the preferential treatment granted to our export products by foreign governments; and (5) the need to meet domestic consumption requirements.

**SECTION 516. Assessment and Collection of the Duty.**

The duty shall be assessed by the Bureau of Customs and collected by the Bureau thru authorized agent banks of the Central Bank not later than 30 days from the date of shipment.

**SECTION 517. Deficiency and Surcharges.**

In case the duty is not fully paid at the time specified hereof, the deficiency shall be increased by an amount equivalent to twenty-five per centum (25%) thereof, the total to be collected in the same manner as the duty. Where the deficiency is the result of false or fraudulent statements or representations attributable to the exporter, the surcharge shall be fifty per centum (50%).

**SECTION 518. Allotment and Disposition of the Proceeds**

The proceeds of this duty shall accrue to the General Fund and shall be allotted for development projects; except that one per centum (1%) annually shall be set aside for the Export Assistance Fund to be administered by the Board of Investments and expended in accordance with the General Appropriation Act to finance export promotion projects; however, thirty per cent of this 1% shall accrue to the Bureau of Customs which shall constitute as its intelligence fund to be disbursed by the Commissioner of Customs in the implementation of this Title, such as but not limited to the purchase of equipment, hiring of personnel if necessary and for such other operational expenses in the promotion of the export industry.

**SECTION 519 Rules and Regulations.**

The Commissioner of Customs shall promulgate the rules and regulations necessary for the implementation of this Title, subject to the approval of the Secretary of Finance.

1/ Export duties on all export products except logs abolished under Executive Order No. 26 dated July 1, 1986

2/ Export duties on all products except logs abolished under Executive Order No. 26 dated July 1, 1986

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**BOOK II - CUSTOMS LAW****TITLE I - THE BUREAU OF CUSTOMS****PART 1 - ORGANIZATION, FUNCTION AND JURISDICTION OF THE BUREAU****SEC. 601. Chief Officials of the Bureau of Customs. -**

The Bureau of Customs shall have one chief and four assistant chiefs, to be known respectively as the Commissioner of Customs (hereinafter known as the Commissioner) and four (4) Deputy Commissioners of Customs, each one to head (a) Customs Revenue Collection Monitoring Group; (b) Customs Assessment and Operations Coordinating Group; (c) Intelligence and Enforcement Group; (d) Internal Administration Group, who shall each receive an annual compensation in accordance with the rates prescribed by existing law. The Commissioner and the Deputy Commissioners of Customs shall be appointed by the President of the Philippines. (As amended by E.O. 127 effective 30 January 1987).

In case of temporary and permanent vacancy, one of the Deputy Commissioners shall be designated by the Secretary of Finance to act as Commissioner of Customs, until the incumbent Commissioner reassumes his duties or the position is filled by permanent appointment.

**SEC. 602. Functions of the Bureau. -**

The general duties, powers and jurisdiction of the bureau shall include:

- a. The assessment and collection of the lawful revenues from imported articles and all other dues, fees, charges, fines and penalties accruing under the tariff and customs laws;
- b. The prevention and suppression of smuggling and other frauds upon the customs;
- c. The supervision and control over the entrance and clearance of vessels and aircraft engaged in foreign commerce;
- d. The enforcement of the tariff and custom laws and all other laws, rules and regulations relating to the tariff and customs administration;
- e. The supervision and control over the handling of foreign mails arriving in the Philippines, for the purpose of the collection of the lawful duty on the dutiable articles thus imported and the prevention of smuggling through the medium of such mails;
- f. Supervise and control all import and export cargoes, landed or stored in piers, airports, terminal facilities, including container yards and freight stations, for the protection of government revenue;
- g. Exercise exclusive original jurisdiction over seizure and forfeiture cases under the tariff and customs laws

**SEC. 603. Territorial Jurisdiction. —**

For the due and effective exercise of the powers conferred by law and to the extent requisite therefore, said Bureau shall have the right of supervision and police authority over all seas within the jurisdiction of the Philippines and over all coasts, ports, airports, harbors, bays, rivers, and inland waters whether navigable or not from the sea.

When a vessel becomes subject to seizure by reason of an act done in Philippine waters in violation of the tariff and customs laws, a pursuit of such vessel began within the jurisdictional waters may continue beyond the maritime zone, and the vessel may be seized on the high seas. Imported articles which may be subject to seizure for violation of the tariff and customs laws may be pursued in their transportation in the Philippines by land, water or air and such jurisdiction exerted over them at any place therein as may be necessary for the due enforcement of the law.

**SEC. 604. Jurisdiction Over Premises Used for Customs Purposes. —**

The Bureau of Customs shall for customs purposes, have exclusive control, direction and management of customhouses, warehouses, offices, wharves, and other premises in the respective ports of entry, in all cases without prejudice to the general police powers of the

city or municipality and the Philippine Coast Guard in the exercise of its functions wherein such premises are situated.

**SEC. 605. Enforcement of Port Regulation of Bureau of Quarantine. —**

Customs employees shall cooperate with the quarantine authorities in the enforcement of the port quarantine regulations promulgated by the Bureau of Quarantine and shall give effect to the same in so far as connected with matters of shipping and navigation.

**SEC. 606.**

Power of the President to Subject Premises to Jurisdiction of Bureau of Customs any public wharf, landing place, street or land, not previously under the jurisdiction of the Bureau of C in any port of entry, is necessary or desirable for any proper customs purpose, the President of the Pr may, by executive order, declare such premises to be under the jurisdiction of the Bureau of Custo - thereafter the authority of such Bureau in respect thereto shall be fully effective.

**SEC. 607. Annual Report of Commissioner. —**

The annual report of the Commissioner to the President shall, among other things, contain a compilation of the (a) quantity and value of the articles imported into the Philippines and the corresponding amount of custom duties, taxes and other charges assessed and collected on imported articles itemized in accordance with the tariff headings and subheadings as appearing the liquidated customs entries provided for in this Code, (b) percentage collection of the peso value of imports, (c) quantity and value of conditionally -free importations, (d) customs valuation over and above letters of credit opened, (e) quantity and value of tax -free imports, and (f) the quantity and value of articles exported from the Philippines as well as the taxes and other charges assessed and collected on them for the preceding year. Copies of such annual report shall be furnished regularly to the Department of Finance, Commission, NEDA, Central Bank of the Philippines, Board of Investments, Department of Budget, and other economic agencies of the government, on or before December 30, of each year.

For more scientific preparation of the annual report, the Commissioner shall cause computerization of the data contained in the liquidated entries filed with the Bureau of

Customs.

**SEC. 608. Commissioner to Make Rules and Regulations. —**

The Commissioner shall, subject to approval of the Secretary of Finance, promulgate all rules and regulations necessary to enforce the provisions of this Code. He shall also cause the preparation and publication of a customs manual covering up -to -date rules and regulations and decisions of the Bureau of Customs. The manual shall be published and made available to the public at least once every quarter within the first month after the end of every quarter. The Secretary of Finance and/or the Commissioner of Customs shall furnish the Central Bank of the Philippines, Board of Investments, the NEDA and the Tariff Commission with at least three copies each of every department order, administrative order, memorandum circulars and such rules and regulations which are promulgated from time to time for the purpose of implementing the provisions of the Code.

**SEC. 609. Commissioner to Furnish Copies of Collectors' Liquidated Duplicates. —**

The Commissioner shall regularly furnish the NEDA, the Central Bank of the Philippines, the Tariff Commission a copy of each of all customs import/export entries as filed with the Bureau of Customs. The Tariff Commission or its duly authorized agents shall have access to and the right to copy all the customs liquidated import entries and other documents appended thereto as finally filed in the Commission on Audit,

**PART 2. — COLLECTION DISTRICTS AND PORT OF ENTRY**

**SEC. 701. Collection Districts and Ports of Entry Thereof. —**

For administrative purposes, the Philippines shall be divided into as many collection districts as necessary, the respective limits of which may be changed from time to time by the Commissioner of Customs upon approval of the Secretary of Finance. The principal ports of entry for the respective collection districts shall be Manila, Ninoy Aquino International Airport, Cebu, Iloilo, Davao, Tacloban, Zamboanga, Cagayan de Oro, Surigao, Legaspi, Batangas, San Fernando, Subic and Manila International Container Port.

**SEC. 702. Power of the President to Open and Close Any Port. –**

The president may open or close any port of entry upon recommendation of the Commissioner and the Secretary of Finance. While a port of entry is closed, its existing personnel shall be reassigned to other duties by the Commissioner subject to the approval of the Secretary of Finance.

**SEC. 703. Assignment of Customs Officers and Employees to Other Duties. –**

The Commissioner of Customs may, with the approval of the Secretary of Finance, assign any employee of the Bureau of Customs to any port, service, division or office within the Bureau or assign him duties as the best interest of the service may require, in accordance with the staffing pattern or organizational set -up as may be prescribed by the Commissioner of Customs with the approval of the Secretary of Finance: Provided, That such assignment shall not affect the tenure of office of the employees nor result in the change of status, demotion in rank and/or deduction in salary.

**SEC. 704. Seal of Collector of Customs. –**

In the office of the Collector of a collection district there shall be kept a seal of such design as the Commissioner shall prescribe, with the approval of the Secretary of Finance with which shall be sealed all documents and records requiring authentication in such office.

**SEC. 705. Authority of Deputy Collectors of Customs. –**

The deputy collector at a principal port of entry may, in the name of the District Collector and subject to his supervision and control, perform any particular act which might be done by the District Collector himself; at subports, a deputy collector may, in his own name, exercise the general powers of a collector, subject to the supervision and control of the Collector of the subport.

**SEC. 706. Appointment of Special Deputies with Limited Powers –**

Collectors may, with the approval of the Commissioner, appoint from their force such number of special deputies as may be necessary for the proper conduct of the public business, with authority to sign documents and perform such service as may be specified in

writing.

**SEC. 707. Succession of Deputy Collector to Position of Acting Collector. —**

In the absence or disability of a Collector at any port or in the case of a vacancy in his office, the temporary discharge of his duties shall devolve upon the deputy collector of the port. Where no deputy collector is available, an official to serve in such contingency may be designated in writing by the Collector from his own force. The Collector making such designation shall report the same without delay to the Commissioner and the Chairman, Commission on Audit, forwarding them the signature of the person so designated.

**SEC. 708. Designation of Official as Customs Inspector. —**

At a coastwise port where no customs official or employee is regularly stationed, the Commissioner may designate any national, provincial or municipal official of the port to act as an inspector of customs for the purpose of enforcing laws and regulations of the Bureau of Customs in the particular port, but all such designations shall be made with the consent of the proper Department head of the official so design:;9d.

**SEC. 709. Authority of Collector to Remit Duties. —**

A Collector shall have discretionary authority to remit the assessment and collection of custom duties, taxes and other charges when the aggregate amount of such duties, taxes and other charges is less than ten pesos, and he may dispense with the seizure of articles of less than ten pesos in value except in cases of prohibited importations or the habitual or the intentional violation of the tariff and customs laws.

**SEC. 710, Records to be Kept by Customs Officials. —**

District Collectors, deputy collectors, and other customs officials acting in such capacities are required to keep true, correct and permanent records of their official transactions, to submit the same to the inspection of authorized officials at all times, and turn over all records and official papers to their successors or other authorized officials.

**SEC. 711. Port Regulations. —**

A Collector may prescribe local administrative regulation, not inconsistent with law or the general bureau regulations, for the government of his port or district, the same to be effective upon the approval by the Commissioner.

**SEC. 712. Reports of Collector to Commissioner. —**

A Collector shall immediately make report to the Commissioner concerning prospective or newly begun litigation in his district touching matters relating to the customs service; and he shall, in such form and detail as shall be required by the Commissioner make regular monthly reports of all transactions in his port and district.

**TITLE II. - COASTWISE TRADE****SEC. 906. Requirement of Manifest in Coastwise Trade. —**

Manifests shall be required for cargo and passengers transported from one place or port in the Philippines to another only when one or both of such places is a port of entry.

**SEC. 907. Manifest Required Upon Departure from Port of Entry. —**

Prior to departure from a port of entry, the master of a vessel licensed for the coastwise trade shall make out and subscribe duplicate Manifests of the whole cargo and all of the passengers taken on board on such vessels, specifying in the cargo manifests the marks and numbers of packages, the port of destination and names of the consignees, together with such further information as may be required and in the passengers manifest the name, sex, age, residence, port of embarkation, and destination of all passengers, together with such further information may be required. He shall deliver such manifests to the Collector of Customs or other customs authorized, before whom he shall swear to the best of his knowledge and belief, in respect to the cargo manifests, that the goods therein described, if foreign, were imported legally and that duties, taxes and other charges thereon have been paid or secured to be paid, and with respect to the passenger manifests, that the information therein contained is true and correct as to all passengers taken on board.

Thereupon, then said Collector of Customs or customs official, shall certify the same on the manifests, the original of which he shall return to the master with a permit specifying thereon, generally, the landing on board such vessel and authorizing him to proceed to his port of destination retaining the duplicates.

**SEC. 908. Manifests Required Prior to Unloading at Port of Entry. —**

Upon arrival at a port of entry a vessel engaged in the coastwise trade and prior to the unloading of any port of the cargo, the master shall deliver to the Collector or other proper customs official complete manifests of all the cargo and passengers brought into said port, together with the clearance 18 manifests of cargo and passengers for said port granted port or ports of entry from which said vessel may have cleared during the voyage.

**SEC. 909. Departure of Vessel Upon - Detailed Manifest. —**

The owner, agents or consignees of vessels are required to present the proper detailed manifest before departure of the vessel: Provided, however, that the Commissioner of Customs may by regulation permit a vessel to depart coastwise port of entry upon the filing of a general manifest by the master thereof.

**TITLE III. - VESSELS AND AIRCRAFT IN FOREIGN TRADE**

**SEC. 1001. Ports Open to Vessels Engaged in Foreign Trade. —**

Duty of Vessel to Make Entry. - Vessels engaged in the foreign trade shall touch at ports of entry only, except as otherwise specially allowed; and every such vessel arriving within a customs collection district of the Philippines from a foreign port make entry at the port of entry for such district and shall be subject to the authority of the Collector of the while within his jurisdiction.

The master of any war vessel employed by any foreign government shall not be required to report, enter on arrival in the Philippines, unless engaged in the transportation of articles in the way of trade.

**SEC. 1002. Control of Customs Official Over Boarding or Leaving of Incoming Vessel and Over Other Vessel Approaching the Former. —**

Upon the arrival in port of any vessel engaged in foreign trade, it shall be unlawful for any person ( except the pilot, consul, quarantine officials, custom officials or other duly authorized persons ) to board or leave the vessel without permission of the customs official in charge; and it shall likewise be unlawful for any tugboat, rowboat or other craft to go along side and take any person aboard such vessel take any person therefrom, except as aforesaid, or loiter near or along side such vessel. Unauthorized and other vessels shall keep away from such vessel engaged in foreign trade at a distance of less than fifty meters.

**SEC. 1003. Quarantine Certificate for Incoming Vessel. —**

Entry of a vessel from a foreign port or place outside of the Philippines shall not be permitted until it has obtained a quarantine certificate issued the Bureau of Quarantine.

**SEC. 1004. Documents to be Produced by the Master Upon Entry of Vessel. —**

For the purpose making entry of a vessel engaged in foreign trade, the master thereof shall present the following document duly certified by him, to the customs boarding officials:

- a. The original manifest of all cargo destined for the port, to be returned with the endorsement of the boarding officials;
- b. Three copies of the same manifest, one of which, upon certification by the boarding official as to the correctness of the copy, shall be returned to the master;
- c. A copy of the cargo storage plan;
- e. One copy of passenger list;
- f. One copy of the crew list;
- g. The original of all through cargo manifest, for deposit, while in port, with customs official in charge of the vessel;
- h. A passenger manifest of all aliens, in conformity with the requirements of the immigration laws in force in the Philippines;
- i. One copy of the original duplicate of bills of lading fully accomplished;
- j. The shipping articles and register of the vessel of Philippine registry.

**SEC. 1005. Manifest Required of Vessel from Foreign Port. —**

Every vessel from a foreign port must have on board a complete manifest of all her cargo. All of the cargo intended to be landed at a port in the Philippines must be described in separate manifests for each port of call therein. Each manifest shall include the port of departure and the port of delivery with the marks, numbers, quantity and description of the packages and the names of the consignees thereof. Every vessel from a foreign port must have on board complete manifests of passengers and their baggage, in the prescribed form, setting forth their destination and all particulars required by immigration laws, and every such vessel shall have prepared for presentation to the proper customs official upon arrival in ports of the Philippines a complete list of all sea stores then on board. If the vessel does not carry cargo or passengers, the manifest must show that no cargo or passenger, as the case may be, is carried from the port of departure to the port of destination in the Philippines.

A cargo manifest shall in no case be changed or altered after entry of vessel, except by means of an amendment by the master, consignee or agent thereof, under oath, and attached to the original manifest: Provided, however, That after the invoice and/or entry covering an importation have been received and recorded in the office of the appraiser, no amendment of the manifest shall be allowed, except when it is obvious that a clerical error or any other discrepancy has been committed in the preparation of the manifest, without any fraudulent intent, discovery of which would not have been made until after examination of the importation has been completed. SEC. 1006. Translation of Manifest. - The cargo manifest and each copy thereof shall be accompanied by a translation into the official language of the Philippines, if originally written in another language.

**SEC. 1007. Manifests for Commission on Audit and Collector. —**

Papers to be Deposited with Consul. - Immediately after the arrival of a vessel from a foreign port, the master shall deliver or mail to the Chairman, Commission on Audit, Manila a copy of the cargo manifests properly endorsed by the boarding officer, and the master shall immediately present to the Collector the original copy of the cargo manifests properly endorsed by the boarding officer, and, for inspection, the ship's register or other documents in lieu thereof, together with the clearance and other papers granted to the vessel at the port of departure for the Philippines.

**SEC. 1008. Transit Cargo. —**

When, transit cargo from a foreign port or other local ports is forwarded from the port of importation separate manifest, in triplicate, shall be presented by each carrier.

**SEC. 1009. Clearance of Foreign Vessels To and From Coastwise Ports. —**

Passengers or articles arriving from abroad upon a foreign vessel may be carried by the same vessel through any port of entry to the port of destination in the Philippines or articles intended for export may be carried in a foreign vessel through a Philippine port.

Upon such reasonable condition as he may impose, the Commissioner may clear foreign vessels for any port and authorize the conveyance therein of either articles or passengers brought from abroad upon such vessels; and he may likewise, upon such conditions as he may impose, allow a foreign vessel to take cargo and passengers at any port and convey the same, upon such vessel to a foreign port.

**SEC. 1010. Requirement as to Delivery of Mail. —**

A vessel arriving within a collection district in the Philippines shall not be permitted to make entry or break bulk until it is made to appear, to the satisfaction of the Collector, that the master, consignee or agent of the vessel is ready to deliver to the postmaster of the nearest post office all mail matter on board such vessel and destined for that port. Collectors are authorized to examine and search vessels for mail carried contrary to law.

**SEC. 1011. Production of Philippine Crew. —**

The master of a Philippine vessel returning from abroad shall produce the entire crew listed in the vessel's shipping articles; and if any member be missing, the master shall produce proof satisfactory to the Collector that such member has died, absconded, has been forcibly impressed into other service, or has been discharged; and in case of discharge in a foreign country, he shall produce a certificate from the consul, vice consul or consular agent of the Philippines there residing, showing that such discharge was effected with the consent of the representative of the Philippines aforesaid

**SEC. 1012. Record of Arrival and Entry of Vessels. —**

A record shall be made and kept open to public inspection in every customhouse of the date of arrival and entry of all vessels.

**SEC. 1013. Arrest of Vessel Departing Before Entry Made. —**

When a vessel arriving within r of a collection district from a foreign port departs or attempts to depart before entry shall have been ma - being thereunto compelled by stress of weather, duress of enemies, or other necessity, the Collector of the port or the commander of any revenue cutter may arrest and bring back such vessel to the most convenient port.

**SEC. 1014. Discharge of Ballast. —**

When not brought to port as article, the ballast of no commercial value may be discharged upon permit granted by the Collector for such purpose.

**SEC. 1015. Time of Unlading Cargo. —**

Articles brought in a vessel from a foreign port shall be unladen only during regular working hours or regular work days. Unlading at any other time or day may or be done upon authority of the Collector conditioned on the payment of losses and overtime pay by the interested parties.

**SEC. 1016. Entrance of Vessel Through Necessity. —**

When a vessel from a foreign port is compelled, by stress of weather or other necessity to put into any other port than that of her destination, the master w& twenty -four hours of arrival, shall make protest under oath setting forth the causes or circumstances of such necessity. This protest, if not made before the Collector, must be produced to him, and a copy thereof lodged with him.

With the same time, the master shall make a report to the Collector if any part of the cargo was unladen from necessity or lost by casualty before arrival, and such fact should be made to appear by sufficient proof to the Collector who shall give his approval thereto and the unlading shall be deemed to have been lawfully effected,

**SEC. 1017. Unlading of Vessel in Port from Necessity. —**

If the situation is such as to require t, unlading of the vessel pending sojourn in port, the Collector shall, upon sufficient proof of the necessity, grant a permit therefore, and the articles shall be unladen and stored under the supervision of the customs authorities, At the request of the master of the vessel or the owner thereof, the Collector may grant permission enter and pay duties, taxes and other charges on, and dispose of, such a part of the cargo as may be perishable nature or as may be necessary to defray the expenses attending the vessel. Upon departure, the cargo, or a residue thereof, may be reladen on board the vessel, and the vessel may proceed with the same to her destination, subject only to the charge for storing and safe -keeping of the articles and the fees for entrance and clearance. No port charges shall be collected on vessels entering through stress of weather or other causes above described.

**SEC. 1018. Entry and Clearance of Vessels of a Foreign Government. —**

The entry and clearance transport or supply ship of a foreign government shall be in accordance with the agreement by and between the Philippines and the foreign government.

**SEC. 1019. Clearance of Vessel for Foreign Port. —**

Before a clearance shall be granted to any vessel bound to a foreign port, the master, or the agent thereof, shall present to the Collector the following properly authenticated documents:

- a. A bill of health from the quarantine official or official of the public health service in the port.
- b. Three copies of the manifest of export cargo, one of which, upon certification by the customs official as to the correctness of the copy, shall be returned to the master.
- c. Two copies of the passenger list, showing alien and other passengers.
- d. The register and shipping articles, if the vessel is of Philippine registry.
- e. The consular certificate of entry, if the vessel is of foreign registry, when required.
- f. A certificate of the Bureau of Posts to the effect that it received timely notice of the sailing of the Vessel: Provided, That the Collector shall not permit any vessel to sail for a foreign port if the master or agent thereof refuses to receive bags of mail delivered to the

same by the Bureau of Posts for transportation for a reasonable compensation, In case the Director of Posts and said master or agent do not come to an agreement concerning the amount of the compensation to be paid for the carriage of the mail, the matter shall be submitted for decision to a Board of Referees composed of three members appointed, respectively, by the Bureau of Posts, the agency of the company to which the vessel concerned belongs, and the Bureau of Customs, which board shall fix a reasonable rate of compensation.

**SEC. 1020. Detention of Warlike Vessel Containing Arms and Munitions. —**

Collectors shall detain any vessel of commercial registry manifestly built for warlike purposes and about to depart from the Philippines with a cargo consisting principally of arms and munitions of war, when the number of men shipped on board or other circumstances render it probable that such vessel is intended to be employed by the owner or owners to cruise or commit hostilities upon the subjects, citizens, or property of any foreign prince or state, or of any colony, district, or people with whom the Philippines is at peace, until the decision of the President of the Philippines be had thereon, or until the owner or owners shall give bond or security, in double the value of the vessel and cargo, that she will not be so employed, if in the discretion of the Collector such bond will prevent the violation of the provisions of this section.

**SEC. 1021. Manifest of Export Cargo to be Delivered to Chairman, Commission on Audit. —**

The master shall, prior -to departure, deliver mail to the Chairman, Commission on Audit, Manila, the returned copy of the manifest of export cargo.

**SEC. 1022. Oath of Master of Departing Vessel. —**

The master of such departing vessel shall state under oath to the effect:

- a. That all cargo conveyed on said vessel, with destination to the Philippines, has been duly discharged or accounted for.
- b. That he has mailed or delivered to the Chairman, Commission on Audit a true copy of the outgoing cargo manifest.
- c. That he has not received and will not convey any letters or packets not, enclosed in

properly stamped envelope sufficient to cover postage, except those relating to the vessel, and that he has delivered at the proper foreign port all mails placed on board his vessel before her last clearance from the Philippines.

d. That if clearing without passenger, the vessel will not carry upon the instant voyage, from the Philippine port, any passenger of any class, or other person not entered upon the ship's declaration.

**SEC. 1023. Extension of Time for Clearance. —**

At the time of clearance, the master of a departing vessel shall be required to indicate the time of intended departure, and if the vessel should remain in port forty -eight hours after the time indicated the master shall report to the Collector for an extension of time of departure, and without such extension the original clearance shall be of no effect.

**SEC. 1025. Export Product to Conform to Standard Grades. —**

A collector shall not permit products for which standard grades have been established by the government to be laden aboard a vessel clearing for a foreign port, unless the shipment conforms to the requirements of law relative to the shipment of such products.

**PART 2. — ENTRANCE AND CLEARANCE OF AIRCRAFT IN FOREIGN TRADE**

**SEC. 1101. Designation of Airports of Entry. —**

The Secretary of Finance, upon recommendation the Commissioner and the Director of the Civil Aeronautics Administration is authorized to designate airports of entry for civil aircraft arriving in the Philippines from any place outside thereof and for articles carried such aircraft. Such airport of entry shall be considered as a port of entry for aliens arriving on such aircraft as a place of quarantine inspection.

**SEC. 1102. Advance Notice of Arrival. —**

(a) Non -scheduled Arrivals. - Before an aircraft comes any area in the Philippines from any place outside thereof, a timely notice of the intended flight shall be furnished to the Collector or other customs officer in charge at or nearest the intended place of first

landing such area, and to the quarantine and immigration officers in charge at or nearest such place of landing. If dependable facilities for giving notice are not available before departure, any radio equipment of the p shall be used if this will result in the giving of adequate and timely notice during its approach, otherwise landing shall be made at a place where the necessary facilities do exist before coming into any area in Philippines. If, upon landing in any area, the government officers have not arrived, the pilot -in -command s hold the aircraft and any baggage and article thereon intact and keep the passengers and crew members segregated place until the inspecting officers arrive.

- (b) Scheduled Arrivals - Such advance notice will not be required in the case of aircraft scheduled airline arriving in accordance with the regular schedule filed with the Collector for the Customs district in which the place of first landing in the area is situated, and also with the quarantine and immigration officials in charge of such place.

**SEC. 1103. Landing at International Airport of Entry. —**

Except in the case of emergency or for: landings, aircraft arriving in the Philippines from any foreign port or place shall make the first landing at an international airport of entry, unless permission to land elsewhere than at an international airport of entry is first obtained from the Commissioner. In such cases, the owner, operator, or person in charge of the aircraft shall pay the expenses incurred in inspecting the aircraft, articles, passengers and baggage carried there and such aircraft shall be subject to the authority of the Collector at the airport while within his jurisdiction. Should an emergency or forced landing be made by an aircraft coming into the Philippines from place outside thereof, the pilot -in -command shall not allow any article, baggage, passenger or crew member to be removed or to depart from the landing place without permission of a customs officer, unless such removal or departure is necessary for purposes of safety, communication with customs authorities, or preservation of life, health or property. As soon as practicable, the pilot -in -command, or a member of the c in charge, or the owner of the aircraft, shall communicate with the custom officer at the intended place of landing or at the nearest international airport or other customs port of entry in the area and make a full re~ of the circumstances of the flight and of the emergency or forced landing.

**SEC. 1104. Report of Arrival and Entry. —**

The pilot -in -command of any aircraft arriving from a fore port or place shall immediately report his arrival to the Collector at the airport of entry or to the customs off detailed to meet the aircraft at the place of first landing. Such aircraft upon arrival shall be boarded by quarantine officer and after pratique is granted shall be boarded by customs officer, and no person shall permitted to board or leave the aircraft without the permission of the customs officer in charge.

The pilot -in -command or any other authorized agent of the owner or operator of the aircraft shall make the necessary entry. No such aircraft shall, without previous permission therefore from the collector, de~ from the place of first landing or discharge articles, passengers or baggage.

**SEC. 1105. Documents Required in Making Entry.**

a. For the purpose of making entry, there shall be presented to the customs boarding officer f copies of a general declaration which shall contain the following data, unless any of such data is otherwise presented on a separate official form:

1. Name of owner or operator of aircraft, registration marks and nationality of aircraft, and flight number of identification;
2. Points of clearance and entry, and date of arrival;
3. Health and customs clearance at the last airport of departure;
4. Itinerary of aircraft, including information as to airport of origin and departure dates;  
Itinerary of aircraft, including information as to airport of origin and departure dates,,
5. Names and nationality of crew members;
6. Passenger manifest showing places of embarkation and destination;
7. Cargo manifest showing information as to airway bill number, the number of packages related to each airway bill number, nature of goods, destination, and gross weight, together with a copy of each airway securely attached thereto; and 8. Store list

b. The general declaration shall be written in English and duly signed by the pilot -in -command or operator of the aircraft, or the authorized agent. The Health Section thereon, however, shall be signed only by the pilot -in -command or when necessary, by a crew member when the general declaration itself has been signed by a non -crew member. If the aircraft does not carry cargo or passengers such facts must be shown in the manifests.

c. Cargo manifest shall in no case be changed or altered after entry of the aircraft, except by means of an amendment by the pilot -in -command or authorized agent thereof, under oath, and attached to the original manifest: Provided, however, That after the invoice and/or entry covering an importation have been received and recorded in the office of the appraiser, no amendment shall be allowed except when it is obvious that a clerical error or any other discrepancy has been committed without any fraudulent intent in the preparation of the manifest, discovery of which could not have been made until after examination of the importation has been completed.

**SEC. 1106. Manifest for Commission on Audit. —**

The pilot -in -command or authorized agent of an aircraft, upon arrival from a foreign port, shall deliver or mail to the Chairman, Commission on Audit, a copy of the general declaration properly endorsed by the customs Boarding Officer.

**SEC. 1107. Delivery of Mail. —**

Aircraft arriving within a customs collection district in the Philippines shall not be permitted to make entry until it is shown to the satisfaction of the Collector that the pilot -in-command or authorized agent of the aircraft is ready to deliver to the postmaster of the nearest post office all mail matters on board such aircraft and destined for that port.

**SEC. 1110. Manifest for Transit Cargo. —**

When transit cargo from a foreign port for other local ports is forwarded from the port of importation, separate manifest, in triplicate, shall be presented by each carrier.

**SEC. 1111. Clearance of Aircraft for Foreign Port.**

- a. Any aircraft bound to a foreign port shall, before departure, clear at an airport of entry or at the same place where such aircraft has been authorized to make its landing by the Commissioner
- b. Before clearance shall be granted to an aircraft bound to a foreign port, there shall be presented to the Collector or to the customs officer detailed at the place of departure four copies of a general declaration signed by the pilot -in -command or authorized agent of an aircraft which shall contain the following data:

1. Name of owner or operator of aircraft, registration marks and nationality of aircraft, and flight number of identification;
2. Point of clearance, data thereof and destination;
3. Health and customs clearance;
4. Itinerary of aircraft, including information as to airport of destination and departure date;
5. Names and nationality of crew members;
6. Passenger manifest showing place of destination;
7. Export cargo manifest showing information as to airwaybill number, the number of packages related to each airwaybill number, nature of goods, destination, and gross weight, together with a copy of each airwaybill securely attached thereto; and
8. Store list showing stores laden.

**SEC. 1112. Oath of Person in Charge of Departing Aircraft. —**

The pilot-in-command or agent of such departing aircraft shall also state under oath to the effect that:

- a. All cargo conveyed on said aircraft destined to the Philippines has been duly delivered and accounted for.
- b. He has mailed or delivered to the Commission on Audit a true copy of the outward general declaration.
- c. He has not received nor will convey any letter or packet not enclosed in proper envelope sufficient to cover postage, except those relating to the cargo of the aircraft, and that he has delivered to the proper foreign port all mails placed on board said aircraft before clearance from the Philippines.
- d. If clearing without passengers, the aircraft will not carry upon departure any passenger.

A record shall be made and kept open to public inspection in every customhouse at an airport the dates of arrival and entry of all aircrafts.

TITLE IV. - ASCERTAINMENT, COLLECTION AND RECOVERY OF  
IMPORT DUTY

PART 1. - IMPORTATION IN GENERAL

**SEC. 1201. Article to be Imported Only Through Customhouse. -**

All articles imported Philippines whether subject to duty or not shall be entered through a customhouse at a port of entry.

**SEC. 1202. When Importation Begins and Deemed Terminated. -**

Importation begins when the carrying vessel or aircraft enters the jurisdiction of the Philippines with intention to unlade therein. Importation is deemed terminated upon payment of duties, taxes and other charges due upon the articles, or sec be paid, at a port of entry and the legal permit for withdrawal shall have been granted, or in case said are free of duties, taxes and other charges, until they have legally left the jurisdiction of the customs.

**SEC. 1203. Owner of Imported Articles. -**

All articles Imported into the Philippines shall be held to be the property of the person to whom the same are consigned: and the holder of a bill of lading duly en -by the consignee therein named, or, if consigned to order, by the consignor, shall be deemed the consignee thereof. The underwriters of abandoned articles and the salvors of articles saved from wreck at sea, a coast or in any area of the Philippines may be regarded as the consignees.

**SEC. 1204. Liability of Importer for Duties. -**

Unless relieved by laws or regulations, the liability for duties, taxes, fees and other charges attaching on importation constitutes a personal debt due from the importer to the government which can be discharged only by payment in full of all duties, taxes, fees and other charges legally accruing. It also constitutes a lien upon the articles imported which may be enforced while such articles are in custody or subject to the control of the government.

**SEC. 1205. Importations by the Government. –**

Except those provided for in Section One Hundred and Five of this Code, all importations by the Government for its own use or that of its subordinate branches or instrumentalities, or corporations, agencies or instrumentalities owned or controlled by the government shall be subject to the duties, taxes, fees and other charges provided for in this code.

**SEC. 1206. Jurisdiction of Collector Over Importation of Articles. –**

The Collector shall cause all articles entering the jurisdiction of his district and destined for importation through his port to be entered at a customhouse, shall cause all such articles to be appraised and classified, and shall assess and collect the duties, taxes, and other charges thereon, and shall hold possession of all imported articles upon which duties, taxes, and other charges have not been paid or secured to be paid, disposing of the same according to law. SEC. 1207. Jurisdiction of Collector Over Articles of Prohibited Importation, - Where articles are of prohibited importation or subject to importation only upon conditions prescribed by law, it shall be the duty of the Collector to exercise such jurisdiction in respect thereto as will prevent importation or otherwise secure compliance with all legal requirements, SEC. 1210. Disposition of Imported Articles Remaining on Vessel After Time for Unlading, - Imported articles remaining on board any vessel after the expiration of the said period for discharge and not reported for transshipment to another port, may be unladen by the customs authorities and stored at the vessel's expense. Unless prevented by causes beyond the vessel's control, such as port congestion, strikes, riots or civil commotions, failure of vessel's gear, bad weather, and similar causes, articles so stored shall be entered within thirty (30) days, which shall not be extendible, from the date of discharge of the last package from the vessel or aircraft and shall be claimed within fifteen (15) days, which shall not likewise be extendible from the date of posting of the notice to claim in conspicuous places in the Bureau of Customs. If not entered or not claimed, it shall be disposed of in accordance with the provisions of this code (R.A. 7651, June 04, 1993).

**SEC. 1211. Handling of Articles on, Which Duty Has Not Been Paid. –**

Except when done under customs supervision, all unlading or transshipment of the cargo of vessels from foreign ports, which do not discharge at a wharf, must be by bonded

lighters; and likewise, on land imported goods on which duty has not been paid shall be carried about and handled by bonded draymen or cartmen only.

## PART 2. – ENTRY AT CUSTOMHOUSE

### **SEC. 1301. Persons Authorized to Make Import Entry. –**

Imported articles must be entered in the customhouse at the port of entry within thirty (30) days, which shall not be extendible, from the date of discharge of the last package from the vessel or aircraft either (a) by the importer, being holder of the bill of lading, (b) by a duly licensed customs broker acting under authority from a holder of the bill or (c) by a person duly empowered to act as agent or attorney -in -fact for each holder: Provided, That where the entry is filed by a party other than the importer, said importer shall himself be required to declare under oath and under the penalties of falsification or perjury that the declarations and statements contained in the entry are true and correct: Provided, further, That such statements under oath shall constitute prima facie evidence of knowledge and consent of the importer of violation against applicable provisions of this Code when the importation is found to be unlawful ( R.A. 7651, June 04, 1993

### **SEC. 1302. Import Entries. –**

All imported articles, except importations admitted free of duty under Subsection “k”, Section one hundred and five of this Code, shall be subject to a formal or informal entry, Articles of a commercial nature intended for sale, barter or hire, the dutiable, value of which is Two thousand pesos (P2,000.00) or less, and personal and household effects or articles, not in commercial quantity, imported in passenger’s baggage, mail or otherwise, for personal use, shall be cleared on an informal entry whenever duty, tax or other charges are collectible.

The Commissioner may, upon instruction of the Secretary of Finance, for the protection of domestic industry or of the revenue, require a formal entry, regardless of value, whatever be the purpose and nature of the importation.

A formal entry may be for immediate consumption, or under irrevocable domestic letter of credit, bank guarantee or bond for:

- a. Placing the article in customs bonded warehouse;
- b. Constructive warehousing and immediate transportation to other ports of the Philippines

upon proper examination and appraisal; or

c. Constructive warehousing and immediate exportation.

Import entries under irrevocable domestic letter of credit, bank guarantee or bond shall be subject to the provisions of Title V, Book 11 of this Code.

All importations entered under formal entry shall be covered by a letter of credit or any other verifiable document evidencing payment. (R.A. 9135, April 27, 2001)

**SEC. 1303. Entry of Article in Part for Consumption and in Part for Warehousing. —**

Import entries of articles covered by one bill of lading may be made simultaneously for both consumption and warehousing. Where an intent to export the articles is shown by the bill of lading and invoice, the whole or a part of a bill of lading not less than one package ) may be entered for warehousing and immediate exportation. Articles received at any port from another port in the Philippines on any entry for immediate transportation entered at the port of delivery either for consumption or warehousing.

**SEC. 1304. Declaration of the Import Entry. —**

Except in case of informal entry, no entry of article shall be effected until there shall have been submitted to the collector a written declaration under penalties of falsification or perjury, in such form as shall be prescribed by the Commissioner, containing statements in Substance as follows:

- a. That the entry delivered to the Collector contains a full account of the value or price articles, including subject of the entry;
- b. That the invoice and entry contain a just and faithful account of the value or price of said articles including and specifying the value of all containers or coverings, and that nothing has been omitted, therefrom or concealed whereby the government of the Republic of the Philippines be defrauded of any part of the duties lawfully due on the articles;
- c. That, to the best of the declarant's information and belief, all the invoice and bills of lading to the articles are the only ones in existence relating to the importation in question and that they are in the state in which they were actually received by him;
- d. That, to the best of the declarant's information and belief, the entries, invoices and bill of and the declaration thereon under penalties of falsification of perjury are in all respects ge and true, and were made by the person by whom the same purpose to have been

made.

**SEC. 1305. By Whom to be Signed. —**

The declaration shall be signed, under penalties of falsification or perjury, by the importer, consignee or holder of the bill, by or for whom the entry is effected if such p. is an individual, or in case of a corporation, firm or association, by its manager, or by a licensed customs broker duly authorized to act for either of them.

**SEC. 1306. Forms and Contents of Import Entry. —**

Import entries shall be in the required number of copies in such forms as prescribed by regulations. They shall be signed by the person making the entry articles, and shall contain the names of the importing vessel or aircraft, port of departure and date of a the number and mark of packages, or the quantity, if in bulk, the nature and correct commodity description of the articles contained therein, and its value as set forth in a proper invoice to be presented in duplicate the entry.

**SEC. 1307. Description of Articles. —**

The description of the articles in the import entry must sufficient detail to enable the articles to be identified both for tariff classification of terms of the headings subheadings of this code and in the currency of the invoice and the quantity and values of each of the several classes of articles he separately declared according to their respective headings or subheadings and the totals of each heading or subheading shall be duty shown.

**SEC. 1308. Commercial Invoice. —**

Contents of Commercial invoice of articles imported Philippines shall in all cases set forth all the following:

- a. The place where, the date when, and the person by whom and the person to whom the articles sold or agreed to be sold, or if to be imported otherwise than in pursuance of a purchase place from which shipped, the date when the person to whom and the person by whom the shipped:
- b. The port of entry to which the articles are destined:
- c. A detailed description of the articles according to the terms of the heading or

- subheadings, if specifically mentioned in this code, otherwise the description must be in sufficient detail to enable the articles to be identified both for tariff classification and statistical purposes, indicating correct commodity description, in customary terms or commercial designation, including the grade or quality, numbers, marks or symbols under which they are sold by the seller or manufacturer, together with the marks and number of the packages in which the articles are packed;
- d. The quantities in the weights and measures of the country or place from which the articles are shipped, and in the weights and measures used in this Code;
  - e. The purchase price of each article in the currency of the purchase and in the unit of the quantity which the articles were bought and sold in the place of country of exportation, if the articles are shipped in pursuance of a purchase or an agreement to purchase;
  - f. If the articles are shipped otherwise than in pursuance of the purchase or an agreement to purchase, the value of each article in the unit of quantity in which the articles are usually bought and sold, and in the currency in which the transactions are usually made, or, in the absence of such value, the price in such currency which the manufacturer, seller, shipper or owner would have received, or was willing to receive, for such articles if sold in the ordinary course of trade and the usual wholesale quantities in the country of exportation;
  - g. All charges upon the articles itemized by name and amount when known to the seller or shipper; or all charges by name (e.g., commission, insurance, freight, cases, containers, coverings and cost of packing) included in invoice prices when the amount for such charges are unknown to the seller or shipper;
  - h. All discounts, rebates, drawbacks and bounties separately itemized allowed upon the exportation of the articles, all internal and excise taxes applicable to the home market;
  - i. The current home consumption value or price of which same, like or similar article is offered or for sale for exportation to the Philippines, on the date the invoice is prepared or the date of exportation; and, Any other facts deemed necessary to a proper examination, appraisalment and classification of the articles which the Commissioner may require.

**SEC. 1309. - Repealed by E.O. 736.**

**SEC. 1310. - Repealed by P.D. 1679, March 6, 1980.**

**SEC. 1311. - Repealed by P.D. 1679, March 6, 1980.**

**SEC. 1312. - Repealed by P.D. 1679, March 6, 1980.**

**SEC. 1313. Information Furnished on Classification and Value.**

- a. As to classification. - When an article imported or intended to be imported is not specifically classified in this Code, the interested party, importer or foreign exporter may submit to the Tariff Commission a sample together with a full description of its component materials and uses, and request it in writing to indicate the heading under which the article is or shall be dutiable, and the Tariff Commission shall comply with such requests within thirty days from receipt thereof if it is satisfied that the application is made in good faith, in which case classification of the article in question upon the particular importation involved shall be made according to the heading indicated by the Tariff Commission: Provided, however, That such rulings of the Tariff Commission on commodity classification, shall be binding upon the Bureau of Customs. the Secretary shall rule otherwise.
- b. As to Value. - Upon written application of owner or his agent, the Collector shall furnish any importer within thirty days from receipt thereof the latest information in his possession as dutiable value of the articles to be entered at his port, after arrival or upon satisfactory evidence that they have been exported and are enroute to the Philippines: Provided, That the information shall be given only if the Collector is satisfied, after questioning the importer and examining pertinent papers presented to him, such as invoices, contracts of sale or purchase, orders other commercial documents that the importer is acting in good faith and is unable to proper information as to the dutiable value of the articles on the date of exportation unusual conditions: And, Provided, further, That the information so given is in no ser appraisal or binding upon the Collector's action on appraisal.

**SEC. 1314. Forwarding, of Cargo and Remains of Wrecked Vessel or Aircraft. -**

When vessels or aircrafts are wrecked within the Philippines, application must be made to the Commissioner by the c owners or consignees of the cargo, or by the underwriters, in case of abandonment to them, for permission to forward the articles saved from the wreck to the ports of destination, in other conveyance, without entry customhouse in the district in which the article was cast ashore or unladen. On receipt of such permission articles may be so forwarded with particular manifests thereof, duly certified by customs officials in cha

the articles. If the owner of the vessel or aircraft wishes to export the remains of the wreck, he may be permit' do so upon proper examination and inspection. The remains of a wrecked vessel shall be considered to be not only the hull and rigging of the same but also all sea stores and articles of equipment, such as sails, ropes, chains, anchors and so forth.

**SEC. 1315. Derelicts and Articles from Abandoned Wrecks. –**

Derelicts and all articles picked a, or recovered from abandoned wrecks, shall be taken possession of in the port or district where they shall first arrive, and be retained in the custody of the Collector, and if not claimed and entered, as the case may be, by the owner, underwriter or salvor, shall be dealt with as unclaimed property. When such articles are brought into port by lighters or other craft, each of such vessels shall make entry by manifest of her cargo. If, in case of wreck, there be no customhouse at the point where the vessel or aircraft is wrecked, coastguard or customs official nearest the scene of the wreck shall render all possible aid in saving the c -and cargo of the vessel or aircraft, taking charge of the articles saved and giving immediate notice to Collector or the nearest customhouse. In order to prevent any attempt to defraud the revenue the Collector shall be presented at the salvage of the cargo by customs officials detailed for that purpose, who shall examine and countersign the inventory made of such cargo and receive a copy of the same. Derelicts and articles salvaged from foreign vessels or aircrafts picked up at sea, or taken from wreck is prima facie dutiable and may be entered for consumption or warehousing. If claimed to be of Philippine production, and consequently free, proof must be adduced as in ordinary cases of reimportation of articles. Foreign articles landed from a vessel or aircraft in distress is dutiable if sold or disposed of in the Philippines. Before any article which has been taken from a recent wreck shall be admitted to entry, the same shall be appraised, and the owner or importer shall have the same right to appeal as in ordinary importation. No part of a Philippine vessel or aircraft or her equipment, wrecked either in Philippine or foreign waters, shall be subject to duty.

**PART 3. – EXAMINATION, CLASSIFICATION AND APPRAISAL OF IMPORTED ARTICLES**

**SEC. 1401. Conditions for Examination. –**

For the protection of government revenue and public interest and to prevent the entry into

the country of smuggled or contraband goods, the Commissioner shall, in consultation with the Oversight Committee and subject to approval of the Secretary of Finance, promulgate the rules and regulations that shall prescribe the procedure in accordance with which the examination shall be undertaken on the importation and the required quantity or percentage thereof: Provided, That the imported articles shall in any case be subject to the regular physical examination when:

- (1) The government surveyor's seal on the container has been tampered with or broken or the container shows signs of having been opened or having its identity changed;
- (2) The container is leaking or damaged;
- (3) The number, weight, and nature of packages indicated in the customs entry declaration and supporting documents differ from that in the manifest;
- (4) The shipment is covered by alert/hold order issued pursuant to existing orders;
- (5) The importer disagrees with the findings as contained in the government surveyor's report; or
- (6) The articles are imported through air freight where the Commissioner or Collector has knowledge that there is a variance between the declared and true quantity, measurement, weight and tariff classification (R.A. 7650, April 06, 1993).

**SEC. 1402. Ascertainment of Weight and Quantity. –**

Where articles dutiable by weight, and not otherwise specially provided for, are customarily contained in packing, packages, or receptacles of uniform or similar character, it shall be the duty of the Commissioner, from time to time, to ascertain by tests the weight as quantity of such articles, and the weight of the packing, packages or receptacles thereof, respectively, in which the same are customarily imported, and upon such ascertainment, to prescribe rules for estimating the dutiable weight or quantity thereof, and thereafter such articles, imported in such customary packing, packages or receptacles shall be entered, and the duties thereon levied and collected, upon the bases of such estimated dutiable weight or quantity: Provided, That if the importer, consignee or agent shall be dissatisfied, with such estimated dutiable weight or quantity, and shall file with the Collector prior to the delivery of the packages designated for examination a written specification of his objections thereto, or if the Collector shall have reason to doubt the exactness of the prescribed weight or quantity in any instance, it shall be his duty to cause such weights or quantities to be ascertained.

**SEC. 1403. Duties of Customs Officer Tasked to Examine, Classify and Appraise****Imported Articles. —**

The customs officer tasked to examine, classify, and appraise imported articles shall determine whether the packages designated for examination and their contents are in accordance with the declaration in the entry, invoice and other pertinent documents and shall make a return in such a manner to indicate whether the articles have been truly and correctly declared in the entry as regard their quantity, measurement, weight, and tariff classification and not imported contrary to law. He shall submit sample to the laboratory for analysis when feasible to do so and when such analysis is necessary for the proper classification, appraisal, and/or admission into the Philippines of imported articles. Likewise, the customs officer shall determine the unit of quantity in which they are usually bought and sold and appraise the imported articles in accordance with Section 201 of this Code. Failure on the part of the customs officer to comply with his duties shall subject him to the per prescribed under 3604 of this Code (R.A. 7650, April 06, 1993).

**SEC. 1404. - Repealed by R.A. 7650, April 06, 1993.****SEC. 1405. Proceedings and Report of Appraisers. —**

Appraisers shall, by all reasonable way~ means, ascertain, estimate and determine the value or price of the articles as required by law, any invoice or affidavit thereto or statement of cost, or of cost of production to the contrary notwithstanding, and revising and correcting the report of the examiners as they may judge proper, shall report in writing c face of the entry the value so determined, irrespective of whether such value is equal, higher or lower than the invoice and/or entered value of the articles. Appraisers shall describe all articles on the face of the entry in tariff and such terms as will enable the Collector to pass upon the appraisal and classification of the same, which appraisal and classification shall be subject to his approval or modification, and shall note thereon the measurements and quantities, an disagreement with the declaration,

**SEC. 1406. Appraiser's Samples. —**

Appraisers shall see that representative and sufficient samples all kinds of articles which may be readily sampled are taken under proper receipt and retained for official purposes;

but samples of articles identical in quality, material and values shall not be retained, if their re desired, longer than may be required for use in contested cases. The quantity and value of the samples taken shall be noted on the face of entry. Such samples shall be duly labeled as will definitely identify them with the importation for which they are taken.

**SEC. 1407. Readjustment of Appraisal, Classification or Return. —**

Such appraisal, classification return as finally passed upon and approved or modified by the Collector shall not be altered or modified in any manner, except:

- (a) Within one year after payment of the duties, upon statement of error in conformity with seventeen hundred and seven hereof, approved by the Collector,
- (b) Within fifteen days after such payment upon request for reappraisal and/or reclassification addressed to the Commissioner by the Collector, if the appraisal and/or classification is deemed to be low.
- (c) Upon request for reappraisal and/or reclassification, in the form of a timely protest addressed to the Collector by the interested party if the latter should be dissatisfied with the appraisal or return,
- (d) Upon demand by the Commissioner of Customs after the completion of compliance audit p, to the provisions of this Code." (R.A. 9135, April 27, 21001)

**SEC. 1408. Assessment of Duty on Less Than Entered Value. —**

Duty shall not be assessed case upon an amount less than the entered value, unless by direction of the Commissioner in cases which the importer certifies at the time of entry that the entered value is higher than the dutiable value and that the articles are so entered in order to meet increases made by the appraiser in similar cases then pending reappraisement; and the lower assessment shall be allowed only when the importer's contention is sustained by the final decision, and shall appear that such action of the importer was taken in good faith after due diligence and inquiry on his part.

**SEC. 1409. Employment and Compensation of Persons to Assist in Appraisal or Classification & Articles. —**

When necessary, the Collector may request two disinterested persons versed in the matter tc the appraiser in appraising or ascertaining dutiable value of any article. Persons so

employed shall receive compensation in an amount to be determined by the Commissioner, not exceeding fifty pesos (P 50.00) for each day of such service.

#### **PART 4. – DELIVERY OF ARTICLES**

##### **SEC. 1501. Delivery of Articles to Holder of Bill of Lading. –**

A Collector who makes a delivery of a shipment, upon the surrender of the bill of lading, to person who by the terms thereof appears to be the consignee or lawful holder of the bill shall not be liable on account of any defect in the bill or irregularity in its negotiation, unless he has notice of the same.

##### **SEC. 1502. Delivery of Articles Without Production of Bill of Lading. –**

No Collector shall deliver imported articles to any person without the surrender by such person of the bill of lading covering said article, except on written order of the carrier or agent of the importing vessel or aircraft, in which case neither the Government nor the Collector shall be held liable for any damages arising from wrongful delivery of the articles: Provided, however, That where delivery of articles is made against such written order of the carrier or agent of the importing vessel or aircraft, the Collector may, for customs purposes, require the production of an exact copy of the bill of lading therefore.

##### **SEC. 1503. Cash Deposit Upon Delivery of Unexamined Packages. –**

To effect immediate delivery of packages not ordered for examination, the Collector shall require a cash deposit, an irrevocable domestic letter of credit, bank guarantee or a bond, in an amount equivalent to one hundred per cent (100 %) of the duties, taxes, fees or other charges sufficient to safeguard the revenue. If such cash deposit, irrevocable domestic letter of credit, bank guarantee or bond is not supplied, all the packages shall be held until the return is made and duties, taxes and other charges paid.

##### **SEC. 1504. Delivery Upon Order of Importer. –**

An importer of record may authorize delivery to another person by writing upon the face of the warehouse withdrawal entry his orders to that effect. Such authority to deliver the

article entered for warehousing in accordance with section nineteen hundred and four shall not relieve the importer and his cash deposit, irrevocable domestic letter of credit, bank guarantee or bond from liability for the payment of the duties, taxes and other charges due on the said article unless the person to whom the delivery was authorized to be made assumes such liability by complying with the requirements of above mentioned section.

**SEC. 1505. Withholding Delivery Pending Satisfaction of Lien. —**

When the Collector is duly notified in writing of a lien for freight, lighterage or general average upon any imported articles in his custody, he shall withhold the delivery of the same until he is satisfied that the claim has been paid or secured. In case of a disagreement, as to the amount due between the party filling the lien and the importer regarding the amount of the freight and lighterage based upon the quantity or weights of the articles imported, the Collector may deliver the articles upon payment of the freight and lighterage due on the quantity or weight actually landed as shown by the return of the proper official or by other means to his satisfaction.

**SEC. 1506. Customs Expenses Constituting Charges on Articles. —**

All expenses incurred by the customs service for the handling or storage of articles and other necessary operations in connection therewith, or incident to its seizure, shall be charged against such articles, and shall constitute a lien upon it.

**SEC. 1507. Fine or Surcharge on Articles. —**

No article which is liable for any fine or surcharge imposed under the tariff and customs laws shall be delivered until the same shall have been paid or secured by cash deposit, irrevocable domestic letter of credit, bank guarantee or bond.

**SEC. 1508. Authority of the Collector of Customs to Hold the Delivery or Release of Imported Articles. —**

Whenever any importer, except the government, has an outstanding and demandable account with the Bureau of Customs, the Collector shall hold the delivery of any article imported or consigned to such importer unless subsequently authorized by the

Commissioner of Customs, and upon notice as in seizure cases, he may sell such importation or any portion thereof to cover the outstanding account of such importer; Provided, however, That at any time prior to the sale, the delinquent importer may settle his obligations with the Bureau of Customs, in which case the aforesaid articles may be delivered upon payment of the corresponding duties and taxes and compliance with all other legal requirements.

## **PART 5. - LIQUIDATION OF DUTIES**

### **Sec. 1601. Liquidation and Record of Entries. -**

If the Collector shall approve the returns of the appraiser and the report of the weights, gauge or quantity, the liquidation shall be made on the face of the entry showing the particulars thereof, initiated by the customs assessor, approved by the chief customs assessor, and recorded in the record of liquidations. A daily record of all entries liquidated shall be posted in public corridor of the customhouse, name of the vessel or aircraft, the port from which she arrived, the date of her arrival, the name of the importer, and the serial number and the date of the entry. The daily record must also be kept by the collector of all additional duties, taxes and other charges found upon liquidation, and notice shall promptly be given to the interested parties.

### **SEC. 1602. Tentative Liquidation. -**

If to determine the exact amount due under the law in part some future action is required, the liquidation shall be deemed to be tentative as to the item or items affected and shall to that extent be subject to future and final readjustment and settlement within a six (6) months from date of tentative liquidation. The entry in such case shall be stamped liquidation.

### **SEC. 1603. Finality of Liquidation.**

When articles have been entered and passed free of duty or final adjustments of duties made, with subsequent delivery, such entry and passage free of duty or settlements of duties will, after the expiration of three (3) years from the date of the final payment of duties, in the absence of fraud or protest or compliance audit pursuant to the provisions of

this Code, be final and conclusive upon all parties, unless the liquidation of the import entry was merely tentative." (R.A. 9135, April 27, 2001)

**SEC. 1604. Treatment of Fractions in the Liquidation. —**

In determining the total amount taxes, surcharges, and/or other charges to be paid on entries, a fraction of a peso less than fifty centavos shall be disregarded, and a fraction of a peso amounting to fifty centavos or more shall be considered as one peso. In case of overpayment or, underpayment of duties, taxes, surcharges and/or other charges entries, where the amount involved is less than ten pesos, no refund or collection shall be made.

**PART 6. — ABATEMENTS AND REFUNDS**

**SEC. 1701. Abatement for Damage Incurred During Voyage. —**

Except as herein specially no abatement of duties shall be made on account of damage incurred or deterioration suffered d, voyage of importation; and duties will be assessed on the actual quantity imported, as shown by the return of weighers, gauges, measurers, examiners or appraisers, as the case may be.

**SEC. 1702. Abatement or Refund of Duty on Missing Package. —**

When any package or p; appearing on the manifest or bill of lading are missing, an abatement or refund of the duty thereon a be made if it is certified, under penalties of falsification or perjury, by the importer or consignee, and upon production of proof satisfactory to the Collector that the package or packages in question have not been imported in to the Philippines contrary to law.

**SEC, 1703. Abatement or Refund for Deficiency in Contents of Packages. —**

If, upon opening any package, a deficiency or absence of any article or of part of the contents thereof as called for by the shall be found to exist, such deficiency shall be certified, under penalties of falsification or perjury or perjury, to the Collector by the examiner and appraiser; and upon the production of proof satisfactory to the C showing that the shortage occurred before the arrival of the article in the Philippines, the proper

rebatement or refund of the duty shall be made.

**SEC. 1704. Abatement or Refund of Duties on Articles Lost or Destroyed After Arrival. —**

A C may abate or refund the amount of duties accruing or paid, and may likewise make a corresponding allowance on the irrevocable domestic letter of credit, bank guarantee, or the entry bond or other doc upon satisfactory proof of injury, destruction, or loss by theft, fire or other causes of any article as follow:

- a. While within the limits of any port of entry prior to unloading under customs supervisions;
- b. While remaining in customs custody after unloading;
- c. While in transit under irrevocable domestic letter of credit, bank guarantee or bond with formal entry in accordance with section one thousand three hundred two from the port of entry to any port in the Philippines;
- d. While released under irrevocable domestic letter of credit, bank guarantee or bond for export except in case of loss by theft.

**SEC. 1705. Abatement of Duty on Dead or Injured Animals. —**

Where It is certified, under penalties falsification or perjury, and upon production of proof satisfactory to the Collector that an animal which is the subject of importation dies or suffers injury before arrival, or while in customs custody, the duty shall be correspondingly abated by him, provide the carcass of any dead animal remaining on board or in customs custody be removed in the manner required by the Collector and at the expense of the importer.

**SEC. 1706. Investigation Required in Case of Abatements and Refunds. —**

The Collector shall, in al; cases of allowances, abatements, or refunds of duties, cause an examination or report in writing to be made as to any fact discovered during such examination which tends to account for the discrepancy or difference and cause the corresponding adjustment to be made on the import entry: Provided, That no abatement or refund of duties, taxes and other charges shall be allowed on articles lost or destroyed in bonded public or private warehouses outside customs zone.

**SEC. 1707. Correction of Errors, - Refund of Excess Payments. —**

Manifest clerical errors made in an invoice or entry, errors in return of weight, measure and gauge, when duly certified to, under penalties of falsification or perjury, by the surveyor or examining official (when there are such officials at the port), and errors in the distribution of charges on invoices not involving any question of law and certified to, under penalties of falsification or perjury, by the examining official, may be corrected in the computation of duties, if such errors be discovered before the payments of duties, or if discovered within one year after the final liquidation, upon written request and notice of error from the importer, or upon statement of error certified by the Collector. For the purpose of correcting errors specified in the next preceding paragraph the Collector is authorized to reliquidate entries and collect additional charges, or to make refunds on statement of errors within the statutory time limit.

**SEC. 1708. Claim for Refund of Duties and Taxes and Mode of Payment. —**

All claims for refund of duties shall be made in writing and forwarded to the Collector to whom such duties are paid, who upon receipt of such claim, shall verify the same by the records of his Office, and if found to be correct and in accordance with law, shall certify the same to the Commissioner with his recommendation together with all necessary papers and documents. Upon receipt by the Commissioner of such certified claim he shall cause the same to be paid if found correct. If a result of the refund of customs duties there would necessarily result a corresponding refund of internal revenue taxes on the same importation, the Collector shall likewise certify the same to the Commissioner who shall cause the said taxes to be paid, refunded, or tax credited in favor of the importer, with advice to the Commissioner of Internal Revenue.

**PART 7. — ABANDONMENT OF IMPORTED ARTICLES**

**SEC. 1801. Abandonment, Kinds and Effects of —**

An imported article is deemed abandoned under any of the following circumstances:

- a. When the owner, importer, consignee of the imported article expressly signifies in writing to the Collector of Customs his intention to abandon; or
- b. When the owner, importer, consignee or interested party after due notice, fails to file an

entry within thirty (30) days, which shall not be extendible, from the date of discharge of the last package from the vessel or aircraft, or having filed such entry, fails to claim his importation within fifteen (15) days, which shall not likewise be extendible, from the date of posting of the notice to claim such importation. Any person who abandons an article or who fails to claim his importation as provided for in the preceding paragraph shall be deemed to have renounced all his interests and property rights therein (R.A. 7651, June 04, 1993).

**SEC. 1802. Abandonment of Imported Articles. –**

An abandoned article shall ipso facto be deemed the property of the Government and shall be disposed of in accordance with the provisions of this Code. Nothing in this section shall be construed as relieving the owner or importer from any criminal liability which may arise from any violation of law committed in connection with the importation of the abandoned article. Any official or employee of the Bureau of Customs or of other government knowledge of the existence of an abandoned article or having control or custody of such abandoned article, fails to report to the Collector within twenty -four (24) hours from the time the article is shall be -punished with the penalties prescribed in Paragraph 1, Section 3604 of this Code (R.A. 7651, June 04, 1993).

**SEC. 1803. Repealed by R.A. 7651, June 04, 1993.**

**TITLE V. - WAREHOUSING OF IMPORTED ARTICLES**

**PART 1. – WAREHOUSING IN GENERAL**

**SEC. 1901. Establishment and Supervision of Warehouses. –**

When the business c such facilities, The Collector subject to the approval of the Commissioner shall designate and establish warehouses for use as public and private bonded warehouses, sheds or yards, or for other special purposes. All such warehouses and premises shall be subject to the supervision of the Collector, who shall impose such conditions as may be deemed necessary for the protection of the revenue an -stored therein.

**SEC. 1902. Responsibility of Operators. —**

The operators of bonded warehouse in cast imported articles stored shall be liable for the payment of duties and taxes due thereon. The government assumes no legal responsibility in respect to the safekeeping of article -s customs warehouse, sheds, yards or premises.

**SEC. 1903. Bonded Warehouses. —**

Application for the establishment of bonded warehouses must be made in writing and filed with the Collector, describing the premises, the location, and capacity and the purpose for which the building is to be used. Upon receipt of such application, the Collector shall cause an examination of the pre reference particularly to its location, construction and means provided for the safekeeping of articles and if found satisfactory, he may authorize its establishment, and accept a bond for its operation and maintenance. The operator of such bonded warehouse shall pay an annual supervision fee in an amount to be fixed by the Commissioner. The bonded warehouse officers and other employees thereof shall be regular employees who shall be appointed in accordance with the Civil Service Law, rules and regulations.

**SEC. 1904.**

Irrevocable Domestic Letter of Credit or Bank Guarantee or Warehousing B0 articles declared in the entry for warehousing shall have been examined and the duties, taxes charges shall have been determined, the Collector shall require from the importer an irrevocable letter of credit, bank guarantee or bond equivalent to the amount of such duties, taxes and other charges conditioned upon the withdrawal of articles within the period prescribed by section nineteen hundred of this Code and for payment of any duties, taxes and other charges to which the articles shall be the and upon compliance with all legal requirements regarding their importation.

**SEC. 1905. Discontinuance of Warehouses. —**

The use of any warehouse may be discontinue Collector at any time when conditions so warrant, or, in case of private warehouse, upon receipt c request to that effect from the operator thereof of the premises, provided all the requirements of the regulations have -been complied with by said operator. Where the dutiable article is stored in such

premises, the same must be removed at the risk and expense of the operator and the premises shall relinquished, nor discontinuance of its use authorized, until a careful examination of the account warehouse shall have been made. Discontinuance of any warehouse shall be effective upon official notice and approval thereof by the Collector.

**SEC. 1906. Entry of Articles for Warehousing. —**

The entry of articles for warehousing shall be required number of copies in the prescribed form, and shall be verified as in the entry of the articles for consumption. No warehousing entry shall be accepted for any article if from the entry, supporting documents and/or information such article is imported contrary to any law.

**SEC. 1907. Withdrawal of Articles from Bonded Warehouse.**

Articles entered under irrevocable domestic letter of credit, bank guarantee or bond may be withdrawn at any time for consumption for transportation to another port, for exportation or for delivery on board a vessel or aircraft engaged in foreign trade for use on board such vessel or aircraft as sea stores or aircraft stores after liquidation of the entry. The withdrawal must be made by a person or firm duly authorized by the former, whose authority must appear in writing upon the face of the withdrawal entry.

**SEC. 1908. Limit to Period of Storage in Bonded Warehouse. —**

Articles duly entered for warehousing may remain in bonded warehouses for a maximum period of one year from the time of arrival at the port of entry. Articles not withdrawn at the expiration of the prescribed period shall be sold at public auction by the Collector.

**SEC. 1909. Charges of Storage in Bonded Warehouse. —**

The rates of storage in public or private bonded warehouses shall be subject to arrangement between the importer and the warehouse operator, but such rates shall not be in excess of the customary charges fixed by the Collector of the port for such warehouses.

## PART 2. – BONDED MANUFACTURING AND SMELTING WAREHOUSE

### SEC. 2001. Establishment of Bonded Manufacturing Warehouses. –

All articles manufactured in whole or in part of imported materials, and intended for exportation without being charged with duty, shall, in order to be so manufactured and exported, be made and manufactured in bonded manufacturing warehouses under such rules and regulations as the Commissioner of Customs with the approval of the Secretary of Finance, shall prescribe: Provided, That the manufacturer of such articles shall first file a satisfactory bond for the faithful observance of all laws, rules and regulations applicable thereto.

### SEC. 2002. Exemption from Duty. –

- a. Whenever articles manufactured in any bonded manufacturing warehouse established under the provisions of the preceding section shall be exported directly therefrom or shall be duly laden for immediate exportation under the supervision of the proper official, such articles shall be exempt from duty.
- b. Any imported material used in the manufacture of such articles, and any package, covering, brand and label used in putting up the same may, under the regulation prescribed by the Commissioner, with the approval of the Secretary of Finance, be conveyed without the payment of duty into any bonded manufacturing warehouse, and imported articles may, under the aforesaid regulations, be transferred without the payment of duty from any bonded warehouse into any bonded manufacturing warehouse, or to duly accredited sub -contractors of manufacturers who shall process the same into finished products for exports and deliver such finished products back to the bonded manufacturing warehouse, therefrom to be exported; but this privilege shall not be held to apply to implements, machinery or apparatus to be used in the construction or repair of any bonded manufacturing warehouse: Provided, however, That the materials transferred or conveyed into any bonded manufacturing warehouse shall be used in the manufacture of articles for exportation within a period of nine (9) months from date of such transfer or conveyance into the bonded manufacturing warehouse, which period may for sufficient reasons be further extended for not more than three (3) months by the Commissioner. Materials not used in the manufacture of articles for exportation within the prescribed period shall pay the corresponding duties: Provided, further, That the operation of embroidery and apparel firms shall continue to

be governed by Republic Act Numbered Thirty -one hundred and thirty -seven,

**SEC. 2003. Procedure for Withdrawal. —**

Articles received into such bonded manufacturing warehouse or articles manufactured therein may be withdrawn or removed therefrom for direct shipment and for immediate exportation in bond under the supervision of the proper customs officer, who shall certify to such shipment and exportation, or lading for immediate exportation as the case may be, describing the articles by their mark or otherwise, the quantity, the date of exportation, in the name of the vessel of aircraft: Provided, That the waste and by -products incident to the process of manufacture in said bonded warehouse may be withdrawn for domestic consumption upon payment of duty equal to the duty which would be assessed and collected pursuant to law as if such waste or by -products were imported from a foreign country: Provided, further, That all waste materials may be disposed under government supervision. All labor performed and services rendered under these provisions shall be under the supervision of officer and at the expense of the manufacturer.

**SEC. 2004. Verification by the Commissioner. —**

A careful account shall be kept by articles delivered by him to any bonded manufacturing warehouse, and a sworn monthly return, verified by the customs officer In-charge, shall be made by the manufacturer containing a detailed statement of all the imported articles used by him in the manufacture of the exported articles. All documents, books and records of accounts concerning the operation of any bonded manufacturing warehouse shall, upon demand, be made available to the Collector or his representative for examination and/or audit. Before commencing business the operator of any bonded manufacturing warehouse shall file Commissioner a list of all the articles intended to be manufactured in such warehouse, and state the formula of manufacture and the names and quantities of the ingredients to be used therein.

**SEC. 2005. Bonded Smelting Warehouses. —**

The plants of manufacturers engaged in smelting or refining, or both, of ores and crude metals, may, upon the filing of satisfactory bonds, be designated as bonded smelting warehouses. Ores or crude metals may be removed from the vessel or aircraft in which

imported, or from the bonded warehouse, into a bonded smelting warehouse without the payment of duties thereon, and there smelted or refined, or both, together with ores or crude metals of home or foreign production: Provided, That the bonds shall be charged with a sum equal in amount to the regular duties which would have been payable on such ores and crude metals if entered for consumption at the importation, and the several charges against such bond shall be cancelled upon the exportation a bonded manufacturing warehouse established under section twenty hundred and one hereof a quantity of the same kind of metal equal to the quantity of metal producible from the smelting or refining, or dutiable metal contained in such ores or crude metals, due allowance being made of smelter ascertained from time to time by the Commissioner: Provide, further, That the said metals so producible or any portion thereof, may be withdrawn for domestic consumption or transferred to a bonded warehouse and withdrawn therefrom and the several charges against the bond cancelled upon the payment of the duties chargeable against an equivalent amount of ores or crude metals from which said metal would be in their condition as imported: Provided, further, That on the arrival of the ores or crude meta establishments they shall be sampled and assayed according to commercial methods under the S of proper government officials: Provided, further, That all labor performed and services rendered pursuant to this section shall be under the supervision of the proper customs official and at the expense of the manufacturer: Provided, further, That all regulations for carrying out the provisions of this section shall be prescribed by the Commissioner with the approval of the Department head: And Provided, finally several charges against the bond of any smelting warehouse established under the provisions of this section may be cancelled upon the exportation or transfer to a bonded manufacturing warehouse from bonded smelting warehouse established under this section of a quantity of the same kind of metal, of that covered by open bonds, equal to the amount of metal producible from the smelting or refining or both of the dutiable metal contained in the imported ores or crude metals, due allowance being made of the wastage as ascertained from time to time by the Commissioner with the approval of the department head.

### PART 3. – TRANSPORTATION IN BOND

#### SEC. 2101. Entry for Immediate Transportation. –

Articles entered for constructive warehouse immediate transportation under transit manifest

to other ports of the Philippines without appraisal transported under irrevocable domestic letter of credit, bank guarantee or bond, upon proper examination consigned to the Collector at the port of destination, who will allow entry to be made at his port consignee. Articles received at any port from another port of the Philippines on an entry for immediate transportation may be entered at the port of delivery either for consumption or warehousing.

**SEC. 2102. Bonding of Carrier Transporting Articles Under the Preceding Section. —**

A carrier engaged in conveying imported articles under the preceding section from a port of importation to other shall give security in the nature of a general transportation bond, in a sum not less than ten thousand (P 10,000.00) conditioned that the carrier shall transport and deliver without delay, and in accordance with law and regulations, to the Collector at the port of destination all articles delivered to such carrier and that all proper charges and expenses incurred by the customs authorities or at their instance by reason of transshipments shall be duly paid.

**SEC. 2103. Articles Entered for Immediate Exportation. —**

Where an intent to export the articles shown by the bill of lading, invoice, manifest, or other satisfactory evidence, the whole or a part of a bill (not less than one package) may be entered for immediate exportation under bond. The Collector shall designate the vessel or aircraft in which the articles are laden constructively as a warehouse to facilitate the direct transfer of the articles to the exporting vessel or aircraft. Unless it shall appear by the bill of lading, invoice, manifest, or other satisfactory evidence, that articles arriving in the Philippines are destined for transshipment, no exportation thereof will be permitted except under entry for immediate exportation under irrevocable domestic letter of credit, bank guaranty or bond in an amount equal to the ascertained duties, taxes and other charges. Upon the exportation of the articles, and the production of proof of landing of same beyond the limits of the Philippines, the irrevocable domestic letter of credit, bank guaranty or bond shall be released.

TITLE VI. - ADMINISTRATIVE AND JUDICIAL PROCEEDINGS.

PART 1. - SEARCH, SEIZURE AND ARREST

**SEC. 2201. Trespass or Obstruction of Customs Premises. -**

No person other than those with legitimate business with, or employees of, the port or the Bureau of Customs shall be allowed to enter the customs premises without a written permission of the Collector. No person shall obstruct a customhouse, warehouse, office, wharf, street or other premises under the control of the Bureau of Customs, or in any approaches to that house or premises.

**SEC. 2202. Special Surveillance for Protection of Customs Revenue and Prevention of Smuggling.**

In order to prevent smuggling and to secure the collection of the legal duties, taxes and other charges, the customs service shall exercise surveillance over the coast, beginning when a vessel or aircraft enters Philippine territory and concluding when the article imported therein has been legally passed through the customhouse: Provided, That the function of the Philippine Coast Guard to prevent and suppress illegal entry, smuggling and other customs frauds and violations of the maritime law and its proper surveillance of vessels entering and/or leaving the Philippine territory as provided in section 3 (a) of Republic Act Numbered Fifty -one hundred and seventy -three shall continue to be in force and effect.

**SEC, 2203. Persons Having Police Authority. -**

For the enforcement of the tariff and customs laws, the following persons are authorized to effect searches, seizures and arrests conformably with the provisions of said laws.

- a. Officials of the Bureau of Customs, district collectors, deputy collectors, police officers, agents, inspectors and guards of the Bureau of Customs;
- b. Officers of the Philippine Navy and other members of the Armed Forces of the Philippines and national law enforcement agencies when authorized by the Commissioner;
- c. Officials of the Bureau of Internal Revenue on all cases falling within the regular

performance of their duties, when the payment of internal revenue taxes are involved;

d. Officers generally empowered by law to effect arrests and execute processes of courts, when acting under the direction of the Collector. In order to avoid conflicts, and insure coordination among these persons having authority to effect searches, seizures and arrests for the effective enforcement of, and conformably with tariff and customs laws, the Secretary of Finance, shall, subject to the approval of the President of the Philippines, define the scope, areas covered, procedures and conditions governing the exercise of such police authority including custody and responsibility for the goods seized. The rules and regulations to this effect shall be furnished to all the government agencies and personnel concerned for their guidance and compliance, and shall be published in a newspaper of general circulation.

**SEC. 2204. Place Where Authority May be Exercised. —**

All persons conferred with powers in the preceding section may exercise the same at any place within the jurisdiction of the Bureau of Customs.

**SEC. 2205. Exercise of Power of Seizure and Arrest. —**

It shall be within the official or person authorized as aforesaid, and it shall be his duty, to make seizure of any vessel, aircraft, cargo, article, animal or other movable property, when the same is subject to forfeiture imposed under tariff and customs laws, rules and regulations, such power to be exercise the law and the provisions of this Code: Provided, That the powers of the Fisheries C arrests, searches and seizures as provided in section four paragraphs “g” and “I” of Rep Thirty -five hundred and twelve, and the Philippine Coast Guard under Republic Act hundred and seventy -three shall continue to be in force and effect.

**SEC. 2206. Duty of Officer or Official to Disclose Official Character. —**

It Shall person exercising authority as aforesaid, upon being questioned at the time of the exercise thereof, to make known his official character as an officer or official of the Government, and if his authority is derived from special authorization in writing to exhibit the same for inspection, if demanded.

**SEC. 2207. Authority to Require Assistance. —**

Any person exercising police authority under the customs and tariff laws may demand assistance of any police officer when such assistance shall be necessary to effect any search, seizure or arrest which may be lawfully made or attempted c, the duty of any police officer upon whom such requisition is made to give such lawful assistance in the matter as may be required.

**SEC. 2208. Right of Police Officer to Enter Inclosure. —**

For the more effective discharge of his official duties, any person exercising the powers herein conferred, may at any time enter, pass through, or search any land or inclosure or any warehouse, store or other building, not being a dwelling house. A warehouse, store or other building or inclosure used for the keeping or storage of a become a dwelling house within the meaning hereof merely by reason of the fact that the person as watchman lives in the place, nor will the fact that his family stays there with him alter the case.

**SEC. 2209. Search of Dwelling House. —**

A dwelling house may be entered and search only upon warrant issued by a Judge of the Court or such other responsible officers as may be authorize -sworn application showing probable cause and particularly describing the place to be searched a thing to be seized.

**SEC. 2210.**

Right to Search Vessels or Aircrafts and Persons or Articles Conveyed Thebe lawful for any official or person exercising police authority under the provisions of this Code to go aboard any vessel or aircraft within the limits of any collection district, and to inspect, search and examine or aircraft and any trunk, package, box or envelope on board, and to search any person on bcc vessel or aircraft if under way, to use all necessary force to compel compliance; and if it shall appear that any breach or violation of the customs and tariff laws of the Philippines has been committed, whereby or in consequence of which such vessels or aircrafts, or the article, or any part thereof, on board of or imported by such vessel or aircraft, is liable to forfeiture to make seizure of the same or any part thereof. The power of search hereinabove given, shall extend to the removal of any false bottom bulkhead or other obstruction, so far as may be necessary to enable the officer to discover W dutiable

or, forfeitable articles may be concealed therein. No proceeding herein shall give rise to any claim for the damage thereby caused to article or vessel or aircraft.

**SEC. 2211. Right to Search Vehicles, Beasts and Persons. —**

It shall also be lawful for exercising authority as aforesaid to open and examine any box, trunk, envelope or other container, found when he has reasonable cause to suspect the presence therein of dutiable or prohibited article introduced into the Philippines contrary to law, and likewise to stop, search and examine any vehicle person reasonably suspected of holding or conveying such article as aforesaid.

**SEC. 2212. Search of Persons Arriving From Foreign Countries. —**

All persons coming Philippines from foreign countries shall be liable to detention and search by the customs authorities under such regulations as may be prescribed relative thereto. Female inspectors may be employed for the examination and search of persons of their own sex.

**PART 2. — ADMINISTRATIVE PROCEEDINGS**

**SEC. 2301. Warrant for Detention of Property -Cash Bond. —**

Upon making any, seizure, the Collector shall issue a warrant for the detention of the property; and if the owner or importer desires to secure the release of the property for legitimate use, the Collector shall, with the approval of the Commissioner of Customs, surrender it upon the filing of a cash bond, in an amount to be fixed by him, conditioned upon the payment of the appraised value of the article and/or any fine, expenses and costs which may be adjudged in the case: Provided, That such importation shall not be released under any bond when there is prima facie evidence of fraud in the importation of the article: Provided, further, That articles the importation of which is prohibited by law shall not be released under any circumstance whomsoever, Provided, finally, That nothing in this section shall be construed as relieving the owner or importer from any criminal liability which may arise from any violation of law committed in connection with the importation of the article (R.A. 7651, June 04, 1993).

**SEC. 2302. Report of Seizure to Commissioner and Chairman, Commission on Audit. —**

When a seizure is made for any cause, the Collector of the district wherein the seizure is effected shall immediately make report thereof to the Commissioner and Chairman of the Commission on Audit.

**SEC. 2303. Notification~ to Owner or Importer. —**

The Collector shall give the owner or importer of the property or his agent a written notice of the seizure and shall give him an opportunity to be heard in reference to the delinquency which was the occasion of such seizure. For the purpose of giving such notice and of all other proceedings in the matter of such seizure, the importer, consignee or person holding the bill of lading shall be deemed to be the "owner" of the article included in the bill. For the same purpose, "agent" shall be deemed to include not only any agent in fact of the owner of the seized property but also any person having responsible possession of the property at the time of the seizure, if the owner or his agent in fact is unknown or cannot be reached.

**SEC. 2304. Notification to Unknown Owner. —**

Notice to an unknown owner shall be effected by posting for fifteen days in the public corridor of the customhouse of the district in which the seizure was made, and, in the discretion of the Commissioner, by publication in a newspaper or by such other means as he shall consider desirable.

**SEC. 2305. Description, Appraisal and Classification of Seized Property. —**

The Collector shall also cause a list and particular description and/or classification of the property seized to be prepared and an appraisal of the same, like, or similar article at its wholesale value in the local market in the usual wholesale quantities in the ordinary course of trade to be made by at least two appraising officials, if there are such officials at or near the place of seizure. In the absence of - those officials, then by two competent and disinterested citizens of the Philippines, to be selected by him for that purpose, residing at or near the place of seizure, which list and appraisal shall be properly attested to by the Collector and the persons making the appraisal.

**SEC. 2306. Proceedings in Case of Property Belonging to Unknown Parties. —**

If, within fifteen days after the notification prescribed in section twenty -three hundred and four of this Code, no owner or agent can be found or appears before the Collector, the latter shall declare the property forfeited to the government to be sold at auction in accordance with law.

**SEC. 2307. Settlement of Case by Payment of Fine or Redemption of Forfeited Property. —**

Subject to approval of the Commissioner, the district collector may, while the case is still pending, except when there is fraud, accept the settlement of any seizure case provided that the owner, importer, exporter, or consignee or his agent shall offer to pay to the collector a fine imposed by him upon the property, or in case of forfeiture, the owner, exporter, importer or consignee or his agent shall offer to pay for the domestic market value of the seized article. The Commissioner may accept the settlement of any seizure case on appeal in the same manner. Upon payment of the fine as determined by the district collector which shall be in amount not less than twenty percentum (20%) nor more than eighty percentum (80%) of the landed cost of the seized imported article or the F.O.B. value of the seized article for export, or payment of the domestic market value, the property shall be forthwith released and all liabilities which may or might attach to the property by virtue of the offence which was the occasion of the seizure and all liability which might have been incurred under any cash deposit or bond given by the owner or agent in respect to such property shall thereupon be deemed to be discharged. Settlement of any seizure case by payment of the fine or redemption of forfeited property shall not be allowed in any case where the importation is absolutely prohibited or where the release of the property would be contrary to law.

**SEC. 2308. Protest and Payment Upon Protest in Civil Matters. —**

When a ruling or decision of the Collector is made whereby liability for duties, taxes, fees or other charges are determined, except the fixing of fines in seizure cases, the party adversely affected may protest such ruling or decision by present Collector at the time when payment of the amount claimed to be due the government is made, or wit, (15) days thereafter, a written protest setting forth his objection to the ruling or decision in question

with the reason's therefore. No protest shall be considered unless payment of the amount due liquidation has first been made and the corresponding docket fee, as provided for in Section 3301.

**SEC. 2309. Protest Exclusive Remedy in Protestable, Case. —**

In all cases subject to pr interested party who desires to have the action of the Collector reviewed, shall make a protest, other action of the Collector shall be final and conclusive against him, except as to matters collectible for error in the manner prescribed in section one thousand seven hundred and seven hereof.

**SEC. 2310. Form and Scope of Protest. —**

Every protest shall be filed in accordance prescribed rules and regulations promulgated under this section and shall point out the particular de ruling, of the Collector to which exception is taken or objection made, and shall indicate with re precision the particular ground or grounds upon which the protesting party bases his claim for relief. The scope of a protest shall be limited to the subject matter of a single adjustment independent transaction, but any number of issue may be raised in a protest with reference to the particular item or items constituting the subject matter of the protest.

**SEC. 2311. Samples to be Furnished by Protesting Parties. —**

If the nature of the articles permit, importers filing protests involving questions of fact must, upon demand, supply the Collector with samples of the articles which are the subject matter of the protest. Such samples shall be verified by the customs official who made the classification against which the protest are filed.

**SEC. 2312. Decision or Action of Collector in Protest and Seizure Cases. —**

When a protest in proper form is presented in a case where protest is required, the Collector shall issue an order for hearing within fifteen (15) days from receipt of the protest and hear the matter thus presented. Upon the termination of the hearing, the Collector shall render a decision within thirty (30) days, and if the protest is sustained, in whole or in part, he shall make the appropriate order, the entry reliquidated necessary. In seizure cases, the Collector, after a hearing shall in writing make a declaration of forfeiture amount

of the fine or take such other action as may be proper.

**SEC. 2313. Review of Commissioner. —**

The person aggrieved by the decision of Collector in any matter presented upon protest or by his action in any case of seizure may, within days after notification on writing by the Collector of his actions or decisions, file a written notice to the Collector with a copy furnished to the Commissioner of his intention to appeal the action or decision of the Collector to the Commissioner. Thereupon the Collector shall forthwith transmit all the records, proceedings to the Commissioner, who shall approve, modify or reverse the action or decision of the Collector and take such steps and make such orders as may be necessary to give effect to his decision: Provided, That when an appeal is filed beyond the period herein prescribed, the same shall be deemed dismissed. If in any seizure proceedings, the Collector renders a decision adverse to the Government, such decision shall be automatically reviewed by the Commissioner and the records of the case elevated (5) days from the promulgation of the decision of the Collector. The Commissioner shall render a decision on the automatic appeal within thirty (30) days from receipt of the records of the case. If the Collector's decision is reversed by the Commissioner, the decision of the Commissioner shall be final and executory: If the Collector's decision is affirmed, or if within thirty (30) days from receipt of the record of the case the Commissioner no decision is rendered or the decision involves imported articles whose published value is five million pesos (P 5,000,000.00) or more, such decision shall be deemed automatically appealed to the Secretary of Finance and the records of the proceedings shall be elevated within five (5) days from promulgation of the decision of the Commissioner or of the Collector under appeal, as the case may be, is affirmed by the Secretary of Finance, or within thirty (30) days from receipt of the proceedings by the Secretary of Finance, no decision is rendered, the decision of the Secretary of Finance, or of the Commissioner, or of the Collector under appeal, as the case may be, shall become final and executory. In any seizure proceeding, the release of imported articles shall not be allowed until a decision of the Collector has been confirmed in writing by the Commissioner of Customs (R.A. 7651, June 04, 1993).

**SEC. 2314. Notice of Decision of Commissioner. —**

Notice of the decision of the Commissioner shall be given to the party by whom the case

was brought before him for review, and in seizure cases such notice shall be effected by personal service if practicable.

**SEC. 2315. Supervisory Authority of Commissioner and Secretary of Finance in Certain Cases. —**

If any case involving the assessment of duties, the Collector renders a decision adverse to the Government, such decision shall be automatically elevated to, and reviewed by, the Commissioner; and if the Collector's decision would be affirmed by the Commissioner, such decision shall be automatically elevated to, and be finally reviewed by, the Secretary of Finance: Provided, however, That if within thirty (30) days from receipt of the record of the case by the Commissioner or by the Secretary of Finance, as the case may be, no decision is rendered by either of them, the decision under review shall be final and executory: Provided, further, That any party aggrieved by either the decision of the Commission or of the Secretary of Finance may appeal to the Court of Tax Appeals within thirty (30) days from receipt of a copy of such decision. For this purpose, Republic Act numbered eleven hundred and twenty -five is hereby amended accordingly. Except as provided in the preceding paragraph, the supervisory authority of the Secretary of Finance over the Bureau of Customs shall not extend to the administrative review of the ruling or decision of the Commissioner in matters appealed to the Court of Tax Appeals.

**SEC. 2316. Authority of Commissioner to make Compromise. —**

Subject to the approval of the Secretary of Finance, the Commissioner of Customs may compromise any case arising under this Code or other laws or part of laws enforced by the Bureau of Customs involving the imposition of fines, surcharges and forfeitures unless otherwise specified by law.

**SEC. 2317. Government's Right of Compulsory Acquisition. —**

In order to protect government revenues against the undervaluation of goods subject to ad valorem duty, the Commissioner of Customs may acquire imported goods under question for a price equal to their declared customs value plus any duties already paid on the goods, payment for which shall be made within ten (10) working days from issuance of a warrant signed by the Commissioner of Customs for the acquisition of such goods. An importer who is dissatisfied with a decision of the Commissioner of Customs pertaining to this

section may, within twenty (20) working days after the date on which notice of the decision is given, appeal to the Secretary of Finance and thereafter if still dissatisfied, to the Court of Tax Appeals as provided for in Section 2402 of the Tariff and Customs Code of the Philippines, as amended. Where no appeal is made by the importer, or upon reaffirmation of the commissioner's decision during the appeals process, the Bureau of Customs or its agent shall sell the acquired goods pursuant to existing laws and regulations.

Nothing in this Section limits or affects any other powers of the Bureau of Customs with respect to the disposition of the goods or any liability of the importer or any other person with respect to an offense committed in the importation of the goods." (R.A. 9135, April 27, 2001)

### **PART 3. – JUDICIAL PROCEEDINGS**

#### **SEC. 2401. Supervision and Control Over Criminal and Civil Proceedings. –**

Civil and criminal actions and proceedings instituted in behalf of the government under the authority of this Code or other law enforced by the Bureau shall be brought in the name of the government of the Philippines and shall be conducted by customs officers but no civil or criminal action for the recovery of duties or the enforcement of any fine, penalty or forfeiture under this Code shall be filed in court without the approval of the Commissioner." (R.A. 9135, April 27, 2001)

#### **SEC. 2402. Review by Court of Tax Appeals. –**

The party aggrieved by the ruling of the Commissioner in any matter brought before him upon protest or by his action or ruling in any case of seizure may appeal to the Court of Tax Appeals, in the manner and within the period prescribed by law and regulations. Unless an appeal is made to the Court of Tax Appeals in the manner and within the period prescribe by laws and regulations, the action or ruling of the Commissioner shall be final and conclusive.

**PART 4. - SURCHARGES, FEES AND FORFEITURES**

**SEC. 2501. Failure to Pay Liquidated Charges. -**

For failure to pay the amount of liquidated duties taxes and other charges of a liquidation within ten (10) working days after the notice of liquidation shall have been publicly posted in the customhouse, surcharge of ten percent (10%) of the total amount or balance found upon liquidation shall be added thereto and collected therewith, which surcharge shall be increased to twenty-five percent (25%) if the delinquency lasts for more than one year.

**SEC. 2501 -A. Unauthorized Withdrawal of Imported Articles From Bonded Warehouse. -**

Upon any unauthorized withdrawal of imported articles stored in a custom bonded warehouse, a surcharge of fifty percent (50%) of duties, taxes, custom fees and charges, found to be due and unpaid, shall be added thereto and collected. The surcharge shall be increased by twenty-five percent (25%) annually taxes if the delinquency lasts for more than one year.

**SEC. 2502. - Repealed by P.D. 1679. March 6. 1980.**

**SEC. 2503. Undervaluation, Misclassification and Misdeclaration in Entry. -**

When the dutiable value of the imported articles shall be so declared and entered that the duties, based on the declaration of the importer on the face of the entry would be less by ten percent (10%) than importer's description on the face of the entry would less by ten percent (10%) than should be legally collected based on the tariff classification of when (the dutiable weight, measurement or quantity of imported articles is found upon examination to exceed by ten percent (10%) or more than the entered weight, measurement or quantity, a surcharge shall be collected from the importer in an amount of not less than the difference between the full duty and the estimated duty based upon the declaration of the importer, nor more than twice of such difference: Provided, That an undervaluation, misdeclaration in weight, measurement or quantity of more than thirty percent (30%) between the value, weight, measurement or quantity declared in the entry, and the actual value, weight, quantity, or measurement shall constitute a prima facie evidence of fraud penalized under Section 2530 of this Code: Provide, further, That any

misdeclaration or undeclared imported article/items found upon examination shall ipso facto be forfeited in favor of the Government to be disposed of pursuant to the provisions of this Code. When the undervaluation, misdescription, misclassification or misdeclaration in the import entry is intentional, the importer shall be subject to penal provision under Section 3602 of this Code (R.A. 7651, June 04, 1993).

**SEC. 2504. Failure or Refusal of Party to Give Evidence or Submit Documents for Examination.**

When the owner, importer or consignee of any imported articles, or the agent of either, fails or refuses, upon lawful demand in writing by any customs official to appear, make oath or submit himself to examination or to answer any material question or refuses to produce records, accounts or invoices in his possession pertaining to the value, classification or disposition of the article in question and deemed material in appraising the same, the Collector shall assess a surcharge of twenty percentum ad valorem on the article which is the subject of the importation.

**SEC. 2505. Failure to Declare Baggage. —**

Whenever any dutiable article is found in the baggage of any person arriving in the Philippines which is not included in the baggage declaration, such article shall be seized and the person in whose baggage it is found may obtain release of such article, if not imported contrary to any law upon payment of treble and appraised value of such article plus all duties, taxes and other charges due thereon unless it shall be established to the satisfaction of the Collector that the failure to mention or declare such dutiable article was without fraud. Nothing in this section shall preclude the bringing of criminal action against the offender.

**SEC. 2506. Breach of Bond. —**

Upon breach of bond required to be filed under the tariff and customs laws, the Collector subject to the approval of the Commissioner may accept in satisfaction thereof a smaller sum than that mentioned in the penalty clause of the bond, but in no case less than the amount necessary to indemnify the Government for the damage occasioned by such breach.

**SEC. 2513. Vessel or Aircraft Departing Before Entry Made. —**

Any vessel or aircraft arriving within the limits of a collection district from a foreign port which departs before the entry is made, without being compelled to do so by stress of weather, pursuit or duress of enemies, or other necessity, shall be fined in the sum not exceeding five thousand pesos.

**SEC. 2514. Obstruction to Boarding Official. —**

If the master or pilot in command or any member of the complement of any vessel or aircraft arriving at the Philippine port obstructs or hinders any official from lawfully going on board such vessel or aircraft for the purpose of enforcing the customs and tariff laws, or international causes any such official to be so obstructed or hindered, the vessel or aircraft shall be fined in a sum not exceeding five thousand pesos.

**SEC. 2515. Unlawful Boarding or Leaving of Vessel or Aircraft. —**

If upon arrival at the Philippine port, any master of a vessel or pilot in command of an aircraft engaged in a foreign trade permits any person to board or leave the vessel or aircraft without the permission of the customs official in charge, such vessel or aircraft shall be fined in a sum not exceeding five thousand pesos.

**SEC. 2516. Failure to Deliver or Receive Mail. —**

if the master of a vessel or the pilot in command of an aircraft arriving at the Philippine port fails or refuses to deliver to the postmaster of the nearest post office, as required by law or contract, all mail matters on board such vessel or aircraft and destined for the particular port, the vessel or aircraft shall be fined in a sum not exceeding one thousand pesos. When any vessel or aircraft which is required by law or contract to carry mail matter departs from a port or place where mail should be received, without giving the postmaster or other postal official a reasonable opportunity to deliver to the vessel or aircraft or its proper officer or agent, any mail matter addressed to or destined for the port or place to which the vessel or aircraft is bound, such vessel or aircraft shall be fined in a sum not exceeding one thousand pesos.

**SEC. 2517. Unlading of Cargo Before Arrival at Port of Destination. —**

If, upon the arrival within the limits of any collection district of the Philippines of any vessel or aircraft engaged in foreign trade, the master or pilot in command thereof permits any part of the cargo to be unladen before her arrival at her port of destination, and without authority from a proper customs official, such vessel or aircraft shall be fined a sum not less than thirty thousand pesos (P 30,000.00) but not exceeding one hundred thousand pesos (P 100,000.00), provided that no fine shall accude, upon satisfactory proof to the proper collector that the unlading was rendered necessary by stress of weather, accident or other necessity.

**SEC. 2518. Unlading of Cargo at Improper Time or Place After Arrival. —**

Any vessel or aircraft, which after arrival at her port of destination in the Philippines, discharges cargo at any time or place other than that designated by the Collector shall be fined in a sum not less than thirty thousand pesos (P 30,000.00) and not exceeding one hundred thousand pesos (P 100,000.00), provided that no fine shall accrue upon satisfactory proof to the proper collector that the unlading was rendered necessary by stress of weather, accident or other necessity.

**SEC. 2519. Failure to Exhibit or Deposit Documents. —**

When the master of a vessel or pilot in command of an aircraft engaged in foreign trade fails to exhibit to the Collector at the time of entry of his vessel or aircraft the register or other paper in lieu thereof, together with the clearance and other papers granted by the customs officials to his vessel or aircraft at the last foreign port of departure, or fails to exhibit any certificate or other documents required to be then exhibited, such vessel or aircraft shall be fined in a sum not exceeding five thousand pesos. Such vessel shall be liable for the payment of the aforesaid fine if the master, within forty eight hours, after arrival, shall fail to deliver to the proper consular officer of his nation such document as are required by law to be deposited with him, or, if after having made such deposit, the master shall fail to produce to the Collector the required evidence that the same has been effected.

**SEC. 2520. Bringing of Unmanifested Arms, Explosives or War Equipment. —**

Any vessel or aircraft arriving at a port in the Philippines having firearms, gunpowder,

cartridges, dynamite or any other explosives, munitions or equipment of war concealed on board the vessel or not contained in the manifest of the vessel or aircraft, shall be fined a sum of not less than thirty thousand pesos (P 30,000.00) but not exceeding one hundred thousand pesos (P 100,000.00).

**SEC. 2521. Failure to Supply Requisite Manifests. —**

If any vessel or aircraft enters or departs from port of entry without submitting the proper manifests to the customs authorities, or shall enter or depart conveying unmanifested cargo other than as stated in the next proceeding section hereof, such vessel aircraft shall be fined in a sum not less than ten thousand pesos (P 10,000.00) but not exceeding thirty thousand pesos (P 30,000.00). The same fine shall be imposed upon any arriving or departing vessel or aircraft If the master or pilot in command shall fail to deliver or mail to the Commission on Audit a true copy of the manifest of the incoming or outgoing cargo, as required by law.

**SEC. 2522 - Disappearance of Manifested Article. —**

When any package or article mentioned in the manifest shall not be duly forthcoming upon the arrival of the vessel or aircraft shall be fined in a sum not exceeding two thousand pesos (P 2,000.00), unless the disappearance of the package or article in question was not due to the negligence of the master of the vessel or pilot in command of an aircraft and explained to the satisfaction of the Collector. The vessel or aircraft shall be liable for the payment of the same fine when a package or article listed in the manifest does not tally materially in character or otherwise with the description thereof in the manifest.

**SEC. 2523. Discrepancy Between Actual and Declared Weight of Manifested Article. —**

If the gross weight of any article or package described in the manifest exceeds by more than twenty (20) percentum the gross weight as declared in the manifest or bill of lading thereof, and the Collector shall be of the opinion that such discrepancy was due to the carelessness or incompetency of the master or pilot in command, owner or employee of the vessel or aircraft, a fine of not more than fifteen (15) percentum of the value of the package or article in respect to which the deficiency exists, may be imposed upon the importing vessel or aircraft.

**SEC. 2524. Delivery of Cargo Not Agreeing with the Master's or Pilot's in Command Report. —**

When a vessel or aircraft arriving from a foreign port is compelled by necessity to put into another port than the port of her destination and permission is granted by the Collector for the unloading of the vessel or aircraft or the delivery of any part of her cargo and it shall be found that the delivery of the cargo does not agree with the master's or the pilot's in command report, and the discrepancy is not satisfactorily explained, the vessel or aircraft shall be fined in a sum not exceeding five thousand pesos.

**SEC. 2525. Breaking of Seal Placed by Customs Officials. —**

If any seal placed by a customs official upon any vessel or aircraft or compartment thereof, or upon any box, trunk or other package of article on board any vessel or aircraft shall be found broken or destroyed, the vessel or aircraft shall be fined a sum not exceeding ten thousand pesos (P 10,000.00) for each seal so broken or destroyed.

**SEC. 2526. Breaking of Lock or Fastening Placed by Customs Officials. —**

If any lock or other fastening device placed by a customs official upon any hatch door, or other means of communication with the hold of a vessel or aircraft, or other part thereof, for the security of the same during the night time, shall be unlawfully opened, broken or removed, or if any of the articles contained in the hold or in the other compartments so secured shall be clandestinely abstracted and landed, the vessel or aircraft shall be fined in a sum not exceeding ten thousand (P 10,000.00) pesos.

**SEC. 2527. Disappearance of Trunk or Package Specially Noted by Customs Official. —**

When any box, trunk or other package of article is found by a customs official on any incoming vessel or aircraft separate from the rest of the cargo or in any unusual or improper place on such vessel or aircraft and the same shall be noted by him, with proper description, and the attention of the master or pilot in command or other responsible officer of the vessel or aircraft is called thereto, the vessel or aircraft shall be fined in a sum not exceeding ten thousand pesos (P 10,000.00) for every such package which may subsequently be missing and unaccounted for upon the arrival of the vessel or aircraft at

the port of entry.

**SEC. 2528. False Statement of Vessel's or Aircraft's Destination. —**

When the master or pilot in command of a vessel or aircraft laden with articles shall make a false statement as to the next destination of such vessel or aircraft when information concerning the same is required of him by a customs official, such vessel or aircraft shall be fined in a sum not exceeding ten thousand pesos (P 10,000.00); and the circumstances that a vessel or aircraft after clearing for a certain port of destination goes to some other port, not being impelled to do so by necessity, shall be prima facie proof that the original statement of the vessel's or aircraft's actual destination was false.

**SEC. 2529. Other Offences. —**

A vessel shall be fined in an amount hereafter fixed for:

1. Anchoring at any dock, pier, wharf, quay, or bulkhead without rat guards, two hundred pesos (P 200.00) for coastwise vessels, and one thousand pesos (P 1,000.00) for overseas vessels;
2. Dumping garbage or slops over the sides within three miles from the nearest coastline, one thousand pesos (P 1,000.00);
3. Dumping or causing to spread crude oil, kerosene or gasoline in the bay or at the piers within three miles from the nearest coastline, one thousand pesos (P 1,000.00) for each offence;
4. Loading gasoline at a place other than that designated by the regulations, one thousand pesos (P 1,000.00) for each offence;
5. Causing the emission and spread of harmful gas, fumes and chemicals, five thousand pesos (P 5,000.00) for each offence.

**SEC. 2530. Property Subject to Forfeiture Under Tariff and Customs Laws. —**

Any vehicle, vessel or aircraft, cargo, article and other objects shall, under the following conditions be subjected to forfeiture:

- a. Any vehicle, vessel or aircraft, including cargo, which shall be used unlawfully in the importation or exportation of articles or in conveying and/or transporting contraband or smuggled articles in commercial quantities into or from any Philippine port or place. The

- mere carrying or holding on board of contraband or smuggled articles in commercial quantities shall subject such vessel, vehicle, aircraft, or any other craft to forfeiture: Provided, That the vessel, or aircraft or any other craft is not used as duly authorized common carrier and as such a carrier it is not chartered or leased;
- b. Any vessel engaging in the coastwise which shall have on board any article of foreign growth, produce, or manufacture in excess of the amount necessary for sea stores, without such article having been properly entered or legally imported;
  - c. Any vessel or aircraft into which shall be transferred cargo unladen contrary to law prior to the arrival of the importing vessel or aircraft at her port of destination;
  - d. Any part of the cargo, stores or supplies of a vessel or aircraft arriving from a foreign port which is unladen before arrival at the vessel's or aircraft's port of destination and without authority from the customs officials; but such cargo, ship or aircraft stores and supplies shall not be forfeited if such unloading was due to accident, stress of weather or other necessity and is subsequently approved by the Collector;
  - e. Any article which is fraudulently concealed in or removed contrary to law from any public or private warehouse, container yard or container freight station under customs supervision;
  - f. Any article the importation or exportation of which is effected or attempted contrary to law, or any article of prohibited importation or exportation, and all other articles which, in the opinion of the Collector, have been used, are or were entered to be used as instruments in the importation or the exportation of the former;
  - g. Unmanifested article found on any vessel or aircraft if manifest therefore is required;
  - h. Sea stores or aircraft stores adjudged by the Collector to be excessive, when the duties assessed by the Collector thereon are not paid or secured forthwith upon assessment of the same,
  - I. Any package of imported article which is found by the examining official to contain any article not specified in the invoice or entry, including all other packages purportedly containing imported articles similar to those declared in the invoice or entry to be, the contents of the misdeclared package; Provided, That the Collector is of the opinion that the misdeclaration was contrary to law; j. Boxes, cases, trunks, envelopes and other containers of whatever character used as receptacle or as device to conceal article which is itself subject to forfeiture under the tariff and customs laws or which is so designed as to conceal the character of such articles;
  - k. Any conveyance actually being used for the transport of articles subject to forfeiture under the tariff and customs laws, with its equipage or trappings, and any vehicle

similarly used, together with its equipage and appurtenances including the beast steam or other motive power drawing or propelling the same. The mere conveyance of contraband or smuggled articles by such beast or vehicle shall be sufficient cause for the outright seizure and confiscation of such beast or vehicle but the forfeiture shall not be effected if it is established that the owner of the means of conveyance used as aforesaid, is engaged as common carrier and not chartered or leased, or his agent in charge thereof at the time, has no knowledge of the unlawful act;

1. Any article sought to be imported or exported

- (1) Without going through a customhouse, whether the act was consummated, frustrated or attempted;
- (2) By failure to mention to a customs official, articles found in the baggage of a person arriving from abroad;
- (3) On the strength of a false declaration or affidavit executed by the owner, importer, exporter or consignee concerning the importation of such article;
- (4) On the strength of a false invoice or other document executed by the owner, importer, exporter or consignee concerning the importation or exportation of such article; and
- (5) Through any other practice or device contrary to law by means of which such articles was entered through a customhouse to the prejudice of the government.

#### **SEC. 2531. Properties Not Subject to Forfeiture in the Absence of Prima Facie**

##### **Evidence. —**

The forfeiture of the vehicle, vessel, or aircraft shall not be effected if it is established that the owner thereof or his agent in charge of the means of conveyance used as aforesaid has no knowledge of or participation in the unlawful act: Provided, however, That a prima facie presumption shall exist against the vessel, vehicle or aircraft under any of the following circumstances:

1. If the conveyance has been used for smuggling at least twice before;
2. If the owner is not in the business for which the conveyance is generally used; and
3. If the owner is not financially in a position to own such conveyance.

#### **SEC. 2532. Conditions Affecting Forfeiture of Article. —**

As regards imported or exported article or articles whereof the importation or exportation

is merely attempted, the forfeiture shall be effected only when and while the article is in the custody or within the jurisdiction of the customs authorities or in the hands or subject to the control of the importer, exporter, original owner, consignee, agent of other person effecting the importation, entry or exportation in question, or in the hands or subject to the control of some persons who shall receive, conceal, buy, sell or transport the same or aid in any such acts, with knowledge that the article was imported, or was the subject of an attempt at importation or exportation, contrary to law.

**SEC. 2533. Enforcement of Lien, Administrative Fines, and Forfeitures. —**

Administrative fines and forfeitures shall be enforced by the seizure of the vehicle, vessel or aircraft or other property subject to the fine or forfeiture and by subsequent proceedings in conformity with the provisions of Parts 2 and 3, Title VI, Book 11, of this Code. For the purpose of enforcing the lien for customs duties, fees and other charges on any seized or confiscated article in the custody of the Bureau of Internal Revenue, the Bureau of Internal Revenue is hereby authorized to impose and enforce the said lien.

**SEC. 2534. Seizure of Vessel or Aircraft for Delinquency of Owner or Officer. —**

When the owner, agent, master, pilot in command or other responsible officer of any vessel or aircraft becomes liable to be fined under the tariff and customs laws on account of a delinquency in the discharge of a duty imposed upon him with reference to the said vessel or aircraft, the vessel or aircraft itself may be seized and subjected in an administrative proceeding for the satisfaction of the fine for which such person would have been liable.

**SEC. 2535. Burden of Proof in Seizure and/or Forfeiture. —**

In all proceedings taken for the seizure and/or forfeiture of any vessel, vehicle, aircraft, beast or articles under the provisions of the tariff and customs laws, the burden of proof shall lie upon the claimant: Provided, That probable cause shall be first shown for the institution of such proceedings and that seizure and/or forfeiture was made under the circumstances and in the manner described in the preceding sections of this Code.

**SEC. 2536. Seizure of Other Articles. —**

The Commissioner of Customs and Collector of Customs any other customs officer, with the prior authorization in writing by the Commissioner, may demand evidence of payment of duties and taxes on foreign articles openly offered for sale or kept in storage, and if no such evidence can be produced, such articles may be seized and subjected to forfeiture proceedings; however, That during such proceedings the person or entity for whom such articles have been shall be given the opportunity to prove or show the source of such articles and the payment of duties and taxes thereon.

**PART 5. — DISPOSITION OF PROPERTY IN CUSTOMS CUSTODY**

**SEC. 2601. Property Subject to Sale. —**

Property iii customs custody shall be subject to sale under the conditions hereinafter provided: a. Abandoned articles; b. Articles entered under warehousing entry not withdrawn nor the duties and taxes paid thereon within the period described under Section 1908 of this Code; c. Seized property, other than contraband, after liability to sale shall have been established by proper administrative or judicial proceedings in conformity with the provisions of this code; and d. Any article subject to a valid lien for customs duties, taxes or other charges collectible by the Bureau of Customs, after the expiration of the period allowed for the satisfaction of the same (R.A. 7651, June 04,1993).

**SEC. 2602. Place of Sale or Other Disposition of Property. —**

Property within the purview of this Part of this Code shall be sold, or otherwise disposed of, upon the order of the Collector of the port where the property in question is found, unless the Commissioner shall direct its conveyance for such purpose to some other port.

**SEC. 2603. Mode of Sale. —**

In the absence of any special provision, subject to the provisions of on 2601 above provided, property subject to sale by the customs authorities shall be sold at public on within thirty (30) days after ten (10) days notice of such sale shall have been conspicuously posted at port and such other advertisement as may appear to the Collector to be advisable

in the particular case.

**SEC. 2604. Disqualification to Participate in Auction Sale. –**

No customs official or employee shall be ed to bid directly or indirectly, in any customs action,

**SEC. 2605. Disposition of Proceeds. –**

The following charges shall be paid from the proceeds of the in the order named: a. Expenses of appraisal, advertisement of sale, b. Duties except in the case of abandoned and forfeited articles, c. Taxes and other charges due the Government, d. Government storage charges, e. Arrastre and private storage charges, f. Freight, lighterage or general average, on the voyage of importation, of which due notice shall have been given to the Collector.

**SEC. 2606. Disposition of Surplus from the Proceeds of Sale of Abandoned or Forfeited or Acquired Articles. –**

Except in the case of the sale of abandoned or forfeited articles, and articles which are not claimed by payment of duties, taxes and other charges and compliance with all legal requirements within prescribed period, any surplus remaining after the satisfaction of all unlawful charges as aforesaid shall retained by the Collector for ten (10) days subject to the call of the owner. Upon failure of the owner to claim such surplus within this period, the Collector shall deposit such amount in a special trust fund which shall be used solely for the purpose of financing the compu1scacquisition of imported goods by the government as provided in Section 2317 hereof. In all such cases the Collector shall report fully his action in the matter, together with all the particulars the Commissioner and to the Chairman on Audit After one year, the unused amounts in such special trust funds, except for an amount necessary to finance forced government acquisitions before the first auction . the succeeding year, shall be turned over to the Bureau of Treasury as customs receipts." (R.A. 9135, April 27, 2001)

**SEC. 2607. Disposition of Articles Liable to Deterioration. —**

Perishable articles shall be deposited any appropriate bonded warehouse; and, if not immediately entered for export or transportation from the vessel or aircraft in which imported or entered for consumption and the duties and taxes paid thereon, such articles may be sold at auction, after such public notice, not exceeding three days, as the necessities of the case permit. When seizure shall be made of property which, in the opinion of the Collector, is liable to perish or be wasted or to depreciate greatly in value by keeping or which cannot be kept without great disproportionate expense, whether such property consists of live animals or of any article, the appraiser shall so certify in his appraisal, then the Collector may proceed to advertise and sell the same at auction, upon notice as he shall deem to be reasonable. The same disposition may be made of any warehoused articles when the opinion of the Collector it is likely that the cost of depreciation, damage, leakage, or other causes, may so reduce its value as to be insufficient to pay the duties, taxes and other charges due thereon, if should be permitted to be so kept and be subjected to sale in the usual course.

**SEC. 2608. Disposition of Articles Unfit for Use or Sale or Injurious to Public Health. —**

When any article, which in the opinion of the Collector, is a menace to public health, is seized or otherwise comes into the custody of the Bureau of Customs, the Collector of the port shall, if the matter is not disposable under the provisions relating to food and drugs, appoint a board of three members to examine the article. Whenever possible, one member shall be a representative of the Department of Health or of local health officer, and the two others shall be responsible officials of the Bureau of Customs at least one of whom shall be an appraiser. Such board shall examine said article, and if the same is found to be unfit or a menace to the public health, the board shall so report in writing to the Collector, who shall cause its destruction in such manner as the case may require. Health authorities at port of entry shall collaborate with the collectors in such matters with reasonable dispatch.

**SEC. 2609. Disposition of Contraband. —**

Article of prohibited importation or exportation, known as contraband, shall, in the absence of special provision, be dealt with as follows:

- a. Dynamite, gunpowder, ammunition and other explosives, firearms and weapons of war and parts thereof, shall be turned over to the Armed Forces of the Philippines;
- b. If the article in question is highly dangerous to be kept or handled, it shall forthwith be destroyed;
- c. Contraband coin or bullion, foreign currencies and negotiable instruments shall accrue to the Stabilization Fund of the Central Bank subject to the payment of the expenses incident to seizure, including the reward to the informer, if any;
- d. Other contraband of commercial value and capable of legitimate use may be sold under such restrictions as will insure its use for legitimate purposes only; but if the thing is unfit for use or the Collector is of the opinion that, if sold, it would be used for unlawful purposes, it shall be destroyed in such manner as the Collector shall direct.

**SEC. 2610. Disposition of Unsold Articles for Want of Bidders. —**

Articles subject to sale at public auction by Customs authorities shall be sold at a price not less than the wholesale value or price in the domestic market of these or similar articles in the usual wholesale quantities and in the ordinary course of trade as determined in accordance with section twenty-three hundred and five of this Code. When any article remains unsold in at WW two public biddings for want of bidders or for the lack of an acceptable bid, and the article is perishable and/or suitable for official use, then the Collector shall report the matter immediately to the Commissioner of Customs who may, subject to the approval of the Secretary of Finance, authorize the official use of that article by the Bureau of Customs to promote the intensive collection of taxes and/or to help prevent or suppress smuggling and other frauds upon the Customs, and if the article is not suitable for such use, then it may be channeled to the official use of other offices of the National Government. If the article is suitable for shelter or consists of foodstuffs, clothing materials or medicines then that article shall be given to government charitable institutions through the Department of Social Services and Development. If the article offered for sale is not suitable either for official use or charity, then the same may be reexported as government property through the Department of Trade or any other government entity through barter or sale. If the article cannot be disposed of as provided above, the Collector shall report the matter immediately to the Commissioner who may, subject to the approval of the Secretary of Finance, dispose of the article to the best advantage of the government in a negotiated private sale which shall be consummated in the presence of a representative of the Commission on Audit, in the manner provided for by this Code.

**SEC. 2611. Treatment of Dangerous Explosives. –**

Gunpowder or other dangerous or explosive substances, including firecrackers, shall not be deposited in a bonded warehouse, and when not entered for immediate use, transportation or export, shall be subject to such disposition, in the discretion of the Commissioner of Customs, consistent with public safety. Expenses incurred in such disposition shall constitute a lien on the articles and a charge against the owner.

**SEC. 2612. Disposition of Smuggled Articles. –**

Smuggled articles, after liability to seizure or forfeiture shall have been established by proper administrative or judicial proceedings in conformity with the provisions of this Code, shall be disposed of as provided for in section twenty -six hundred and ten: Provided, That articles whose importation is prohibited under Section One Hundred Two sub -paragraphs b, c, d, e and j shall, upon order to the Collector in writing, be burned or destroyed, in such manner as the case may require as to render them absolutely worthless, in the presence of a representative each from the Commission on Audit, Ministry of Justice, Bureau of Customs, and if possible, any representative of the private sector,

**PART 6. – FEES AND CHARGES**

**SEC. 3301. Customs Fees and Charges. –**

For services rendered and documents issued by the Bureau of Customs, the following fees shall be charged and collected, by affixing documentary customs stamps in the correct amount upon the document or any other paper which is the subject of the charge and by the cancellation of such stamps in the manner prescribed by the Commissioner, and no such document or any other paper shall be issued or granted by any customs official until the correct amount of stamps shall have been affixed and cancelled: Provided, however, That fees of twenty pesos or over may be paid in cash.

For each amendment allowed to a foreign inward manifest P 30.00

For each permit to others than passengers to take cigars aboard ship, per thousand cigars 30.00

For each permit (to other than passengers) to take cigarettes aboard ship, per thousand cigarettes, 30.00

For each original import or export entry exceeding fifty pesos in value, 30.00

For each entry for immediate transportation in bond, 30.00

For each original internal revenue entry, 30.00

For each original withdrawal entry from any bonded warehouse, 30.00 For each bond accepted or renewed, 30.00

For each approval of application in respect to transaction covered by general bond, 30.00

For every formal protest filed before the Collector of Customs, 50.00

For each appeal in protest and seizure cases, 50.00

For each -certificate not hereinabove specified, exclusive of such are made in the course of routine administration in the bureau which do not subserve any special pecuniary interest of the party concerned therein, 30.00

**SEC. 3302. Other Charges. —**

When any article is sold or any service rendered by the Bureau of Customs in any matter for which a charge may be collected legally, no fee therefore having been fixed by law such charge shall be on such amount as may from time to time be fixed by regulations or order of the Commissioner and approved by the Department of Finance, and the payment of such charge may be made by affixing and canceling the documentary customs stamps.

**SEC. 3303. Effect of Failure to Affix Stamp upon Document. —**

No document or any other paper upon which no documentary customs stamps have been affixed and cancelled shall be received or recognized by any customs officials.

**SEC. 3304. General Provision on the Authority to Increase or Decrease Fees and Charges. —**

The rates of the fees and charges in all ports in the Philippines shall be those now provided for under section thirty-three hundred and one of this Code: Provided, however, That the Secretary of Finance may, upon recommendation of the Commissioner of Customs, increase or decrease the said fees, dues and charges collectible by the Bureau of Customs to protect the interest of the Government.

TITLE VII - GENERAL PROVISIONS

PART 1. - CUSTOMS BROKERS 61

**SEC. 3401. Qualifications of Applicants for Customs Broker's Certificate. -**

All applicants for customs broker's certificates shall pass a written examination for the purpose.

Applicants for admission to the said examination shall have the following qualifications:

- (a) At least 21 years of age;
- (b) A citizen of the Philippines;
- (c) Of good moral character; and
- (d) Has completed at least four -year -collegiate course, where he has creditably taken at least eighteen (18) academic units in tariff and customs and/or taxation, and applicant may be allowed to take the examination provided that for every deficiency of three (3) academic units in tariff and customs and/or taxation shall be substituted by at least three (3) months of actual experience in customs brokerage and/or customs and tariff matters: Provided, That said experience shall be duly certified by the employer or employers of the applicant No corporation, association or partnership shall engage in the customs brokerage business unless at least two (2) of the officers of such corporation or association, or at least two (2) of the members of such partnership have such certificate. No certificate as customs broker shall be granted to any person who has been convicted of a crime involving moral turpitude.

**SEC. 3402. Examination by the Board of Examiners for Customs Brokers. -**

Examinations for customs broker shall be given by the Board of Examiners for customs broker under the supervision of the Civil Service Commission.

Application for admission to such examination -shall be filed with the Civil Service Commission. Examination for customs brokers shall be given once every two (2) years or oftener as the need therefore arises which fact shall be certified by the Commissioner of Customs and shall be confined to subjects with which such brokers are required to be conversant, including knowledge of customs and tariff laws and regulations, and of other laws and regulations the enforcement of which is the concern of the Bureau of Customs. The board shall submit within one hundred twenty (120) days after the date of examination

the ratings obtained by each candidate to the Commissioner of Civil Service who shall submit such ratings to the President of the Philippines for release. A general average of seventy-five per cent (75%) shall be the passing grade for this examination: Provided, That the examinee shall not have obtained a grade of less than sixty per cent (60%) in any of the examination subjects.

This customs brokers' examination shall be considered as equivalent to the first grade regular examination given by the Civil Service Commission for purposes of appointment to positions in the classified the duties of which involve knowledge of customs and tariff matters. The examination and registration fees shall be subject to Republic Act Numbered four hundred and sixty-five.

**SEC. 3403. The Board of Examiners. —**

The board of Examiners for Customs Brokers shall be composed of the Commissioner of Customs, as ex-officio chairman, the Tariff Commissioner and three (3) others members who shall be appointed by the President upon the recommendation of the Commissioner of Civil Service. The three (3) members of the Board shall be holders of customs brokers' certificate and shall hold office for a term of two (2) years: Provided, That the term of any incumbent shall not be affected thereby. Vacancies in the Board shall be filled for the expired term.

**SEC. 3404. Compensation of Members of the Board. —**

The chairman and members of the board shall receive a compensation of ten pesos (P10.00) for each candidate examined.

**SEC. 3405. Fees. —**

(a) Each applicant for examination shall pay a fee as provided for in Republic Act Numbered four hundred and sixty-five, as amended, which shall be paid to the Civil Service Commission. (b) Each successful candidate shall be issued a certificate as customs broker upon payment of a fee of fifty pesos (P50.00) to the Civil Service Commission.

**SEC. 3406. Annual License Fee. —**

Any person who is a holder of a customs broker's certificate, desiring to establish a customs

brokerage business at any port in the Philippines shall apply for an annual cense from the Collector of the port concerned. No such license shall be issued unless the applicant pays the required annual license fee of one hundred pesos (P100) and files the required bonds for customs brokers. Whenever it shall appear that a bond given by a customs broker is inadequate, the Collector shall require additional or substitute bond to be 'led. The additional or substitute bond shall be furnished by the broker within ten (10) days after demand, otherwise his permit shall be suspended or revoked as circumstances may warrant. The bonds posted by the customs broker may be personal bonds guaranteed by at least two (2) sureties satisfactory to the Collector of the port or a surety bond posted by a duly licensed surety company.

**SEC. 3407. Issuance, Revocation and Suspension of Certificate. —**

A candidate who has passed the customs brokers' examination shall be entitled to the issuance of a certificate as a customs broker: Provided, 7hat (1) persons who qualified as customs broker in accordance with customs regulations existing before the adoption of this Code; (2) Commissioner of Customs who has acted as ex -officio Chairman of the Board of Examiners for Customs brokers and the Tariff Commissioner who has acted as member of the said board; and (3) Collectors of Customs who have served as such in any of the collection districts for a period of at least five years, who desire to have a certificate issued to them may apply for the issuance of such certificate, upon payment of the fees required under paragraph (b) of Section Thirty -four hundred and five of this Code. A customs broker's certificate shall show among other things, the full name of the registrant, shall have a serial number and, shall be signed by all the members of the Board of the Commissioner of Civil Service, and shall bear the official seal of the Board.

A complaint for the suspension or revocation of the certificate of a customs broker shall be filed with the Board of Examiners for Customs Brokers which shall investigate the case and shall submit its findings and recommendations to the Commissioner of Civil Service and shall immediately furnish the respondent customs broker with a copy of his decision. Any person who files an entry or facilitates the processing or release of any shipment shall be liable for smuggling if the ostensible owner, importer or consignee and/or the ostensible given address of the owner, importer or consignee is, fictitious and the shipment is found to be unlawful. If the violator is a customs broker, his license shall be revoked by the Commissioner of Customs (R.A. 7651, June 04, 1993).

**SEC. 3408. Roster of Customs Brokers. —**

A roster showing the names and addresses of the customs brokers shall be prepared by the Commissioner of Civil Service during the month of July of every year. Copies of this roster shall be mailed to each person so registered and placed on file with the Office of the President of the Philippines and copies thereof, shall be furnished to the Office of the Secretary of Finance the Commissioner and Collector of Customs and to such other bureaus, government agencies and provincial and municipal authorities as may be deemed necessary, and to the public upon request.

**SEC. 3409. Rules and Regulations by the Commissioner of Civil Service. —**

The Commissioner of Civil Service, upon recommendation of the Board of Examiners for Customs Brokers, shall promulgate such rules and regulations as may be necessary to carry out the provisions of Part 1 of this title.

**PART 2. — MISCELLANEOUS PROVISIONS****SEC. 3501. Duty of Collector to Report Rulings to Commissioner. —**

When any new or unsettled question shall be determined by a collector, he shall, if the matter is not otherwise appealed for, review in the ordinary course, notify the Commissioner of his decision and submit adequate statement of the facts involved.

**SEC. 3502. Application of Established Ruling or Decision. —**

A ruling or decision of the Commissioner of Customs which determines the construction or application of any provision of law imposing customs duties and which changes any existing established classification, interpretation or practice shall not take effect until after thirty days public notice shall be given in the form of a published customs tariff decision. When such ruling or decision favors the taxpayers, it shall become effective immediately.

**SEC. 3503. Authority of Official to Administer Oaths and Take Testimony. —**

The Commissioner Collectors and their deputies, and other customs employees especially

deputized by the Collector shall have authority to administer oaths and take testimony in connection with any matter within the jurisdiction of the Bureau of Customs and in connection therewith may require the production of relevant papers, documents, books and records in accordance with law.

**SEC. 3504. General Bonds. —**

In cases where bonds are required to be given under the provisions of the customs and tariff laws, the Collector, instead of requiring separate special bonds where transactions of a particular party are numerous, may accept general bonds extending over such periods of time and covering such transactions of the party in question as shall be satisfactory to said Collector.

**SEC. 3505. Supervision Over Attorneys -in -Fact. —**

No person acting as agent or attorney -in -fact of other persons shall be allowed to deal in matters pertaining to customs and/or tariff unless his duly notarized power of attorney has been approved by the Collector of the port. No more than one such continuing power may be accepted or recognized from any one person or acting as agent in the importation of articles unless he be a licensed customs broker Provided, That in ports of entry where there are two or more licensed customs brokers doing business as such customs brokers, no person shall act as agent or attorney -in -fact for any regular importer unless he is a full -time employee or official of such importer or principal receiving fixed compensation or salary as such.

**SEC. 3506. Assignment of Customs Employees to Overtime Work. —**

Customs employees may be assigned by a Collector to do overtime work at rates fixed by the Commissioner of Customs when the service rendered is to be paid for by importers, shippers or other persons served. The rates to be fixed shall not be less than that prescribed by law to be paid to employees of private enterprise.

**SEC. 3510. Reduction of Testimony to Writing. —**

When testimony is taken in any proceeding or matter under the authority of the Bureau of Customs, either party may require that the same be reduced to writing, and when so taken

it shall be filed in the Office of the Collector and preserved for use or reference until final decision.

**SEC. 3511. Collector Not Liable in Respect to Ruling in Customs Cases. —**

No Collector or other official of customs shall be in any way personally liable for or an account of any official ruling or decision as to which the person claiming to be aggrieved has the right to obtain either an administrative or judicial review, and except for misdelivery of articles a Collector shall not, in the absence of abuse of authority, be liable to any person for a loss occasioned either by his own official act or the acts of his subordinates.

**SEC. 3512. Interest Prohibited to be Held by Customs Employees. —**

No person employed under the authority of the government in the collection of duties, taxes, fees and other charges in connection with imports and/or exports, shall own, either in whole or in part, any vessel or aircraft or act as attorney, agent or consignee for the owner of any vessel or aircraft or of any cargo laden on board the same nor shall any such person import or be concerned, directly or indirectly, in the importation of any article for sale into the Philippines.

**SEC. 3513. Reward to Persons Instrumental in the Discovery and Seizure of Smuggled Goods.**

The provisions of general and special laws to the contrary notwithstanding, a cash reward equivalent to twenty per centum (20%) of the fair market value of the smuggled and confiscated goods shall be given to the officers and men and informers who are instrumental in the discovery and seizure of such goods in accordance with the rules and regulations to be issued by the Secretary of Finance. The provisions of this section, and not those of Republic Act Numbered Twenty -three Hundred and Thirty - eight shall govern the giving of reward in cases covered by the former.

**SEC. 3514. Requirement to Keep Records. —**

All importers are required to keep at their principal place of business, in the manner

prescribed by regulations to be issued by the Commissioner of Customs and for a period of three (3) years from the date of importation, all the records of their importations and/or books of accounts, business and computer systems and all customs commercial data including payment records relevant for the verification of the accuracy of the transaction value declared by the importers/customs brokers on the import entry. All brokers are required to keep at their principal place of business, in the manner prescribed by regulations to be issued by the Commissioner of Customs and for a period of three (3) years from the date of importation copies of the above mentioned records covering transactions that they handle. (R.A. 9135, April 27, 2001)

**SEC. 3515. Compliance Audit or Examination of Records. –**

The importers/customs brokers shall allow any customs officer authorized by the Bureau of Customs to enter during office hours any premises or place where the records referred to in the preceding section are kept to conduct audit examination, inspection, verification and/or investigation of those records either in relation to specific transactions or to the adequacy and integrity of the manual or electronic system or systems by which such records are created and stored. For this purpose, a duly authorized customs officer shall have full and free access to all books, records, and documents necessary or relevant for the purpose of collecting the proper duties and taxes.

In addition, the authorized customs officer may make copies of, or take extracts from any such documents. The records or documents must, as soon as practicable after copies of such have been taken, be returned to the person in charge of such documents.

A copy of any such document certified by or on behalf of the importer/broker is admissible in evidence in all courts as if it were the original. An authorized customs officer is not entitled to enter any premises under this Section unless, before so doing, the officer produces to the person occupying or apparently in charge of the premises written evidence of the fact that he or she is an authorized officer. The person occupying or apparently in charge of the premises entered by an officer shall provide the officer with all reasonable facilities and assistance for the effective exercise of powers under this Section.

Unless otherwise provided herein or in other provisions of law, the Bureau of Customs may, in case of disobedience, invoke the aid of the proper regional trial court within whose jurisdiction the matter falls. The court may punish contumacy or refusal as contempt. In addition, the fact that the importer/broker denies the authorized customs officer full and free access to importation records during the conduct of a post-entry audit shall create a

presumption of inaccuracy in the transaction value declared for their imported goods and constitute grounds for the Bureau of Customs to conduct a re -assessment of such goods. This is without prejudice to the criminal sanctions imposed by this Code and administrative sanctions that the Bureau of Customs may impose against contumacious importers under existing laws and regulations including the authority to hold delivery or release of their imported articles. (R.A. 9135, April 27, 2001)

**SEC. 3516. Scope of the Audit. —**

(a) The audit of importers shall be undertaken:

- (1) When firms are selected by a computer -aided risk management system, the parameters of which are to be based on objective and quantifiable data are to be approved by the Secretary of Finance upon recommendation of the Commissioner of Customs. The criteria for selecting firms to be audited shall include, but not be limited to, the following:
  - (a) Relative magnitude of customs revenue from the firm;
  - (b) The rates of duties of the firm's imports;
  - (c) The compliance tract record of the firm; and d) An assessment of the risk to revenue of the firm's import activities.
- (2) When errors in the import declaration are detected;
- (3) When firms voluntarily request to be audited, subject to the approval of the Commissioner of Customs.

(b) Brokers shall be audited to validate audits of their importer clients and/or fill in information gaps revealed during an audit of their importer clients. (R.A. 9135, April 27, 2001)

**SEC. 3517. Documents in Foreign Language. —**

Where a document in a foreign language is presented to a customs officer in relation to the carrying out of any duty or the exercise of any power of the Bureau of Customs under this Code, said document in a foreign language of this of this country. (RA 9135. P4wd 27,2001)

**SEC. 3518. Records to be Kept by Customs. —**

The Bureau of Customs shall likewise keep a record of audit results in a database of importer and broker profiles, to include but not be limited to:

- (a) Articles of Incorporation;
- (b) The company structure, which shall include but not be limited to: (1) Incorporators and Board of Directors; (2) Key officers; and (3) Organizational structure;
- (c) Key importations;
- (d) Privileges enjoyed;
- (e) Penalties; and
- (f) Risk category (ies). (R.A. 9135, April 27, 2001)

**SEC. 3519. Words and Phrases Defined. - As used in this Code:**

“Foreign Port” means a port or place outside the jurisdiction of the Philippines.

“Port of Entry” is a domestic port open to both foreign and coastwise trade. The term includes principal ports of entry and subports of entry. A “principal port of entry” is the chief port of entry of the collection district wherein it is situated and is the permanent station of the Collector of such port. Subports of entry are under the administrative jurisdiction of the Collector of the principal port of entry of the district. Whenever the term “Port of Entry” is used herein, it shall include “airport of entry”.

“Coastwise ports” are such domestic ports as are open to coastwise trade only. These include all ports, harbors and places not ports of entry.

“Vessels” includes every sort of boat, craft or other artificial contrivance used, or capable of being used, as a means of transportation on water.

“Aircraft” includes any weight -carrying devise or structure for the navigation of the air.

“Bill of Lading” includes airway bill of lading.

“Articles”, when used with reference to importation or exportation, includes goods merchandise and in general anything that may be made the subject of importation or exportation.

“Transit cargo” is article arriving at any port from another port or place noted in the carrier’s manifest and destined for transshipment to another local port or to a foreign port.

“Seized property” means any property seized or held for the satisfaction of any administrative fine or for the enforcement of any forfeiture under the Tariff and Customs Code.

“Tariff and customs laws” includes not only the provisions of this Code and regulations pursuant thereto but all other laws and regulations which are subject to enforcement by the Bureau of Customs or otherwise within its jurisdiction. “Taxes” includes all taxes, fees and charges imposed by the Bureau of Customs and the Bureau of Internal Revenue.

“Secretary” or “Department head” refers, unless otherwise specified, to the Secretary of Finance.

“Commission” refers to the Tariff Commission. “Person” whether singular or plural refers to an individual, corporation, partnership, association company or any other kind of organization.

“Dutiable value” refers to the value defined in section two hundred one. “Bulk cargo” refers to products in a mass of one commodity not packaged, bundled, bottled or otherwise packed.

“Smuggling” is an act of any person who shall fraudulently import or bring into the Philippines, or assist in so doing, any article, contrary to law or shall receive, conceal, buy, sell or in any manner facilitate the transportation, concealment, or sale of such article after importation, knowing the same to have been imported contrary to law. It includes the exportation of articles in a manner contrary to law. Articles subject to this paragraph shall be known as smuggled articles.

“Contrabands” are articles of prohibited importation or exportation. “Duly Registered” as used in this Act, refers to a person, natural or juridical, which is registered with the proper government agencies, such as the Bureau of Commerce, Securities and Exchange Commission, NACIDA, Board of Investments, Export Incentives Board or Oil Commission as now or may hereafter be required by law. (R.A. 9135, April 27, 2001)

### **PART 3. – PROVISIONS ON PENALTIES**

#### **SEC. 3601. Unlawful Importation. –**

Any person who shall fraudulently import or bring into the Philippines, or assist in so doing, any article, contrary to law, or shall receive, conceal, buy, sell, or in any manner facilitate the transportation, concealment, or sale of such article after importation, knowing the same to have been imported contrary to law, shall be guilty of smuggling and shall be punished with:

1. A fine of not less than fifty pesos nor more than two hundred pesos and imprisonment of not less than five days nor more than twenty days; if the appraised value, to be

- determined in the manner prescribed under this Code, including duties and taxes, of the article unlawfully imported does not exceed twenty -five pesos;
2. A fine of not less than eight hundred pesos nor more than five thousand pesos and imprisonment of not less than six months and one day nor more than four years, if the appraised value, to be determined in the manner prescribed under this Code, including duties and taxes, of the article unlawfully imported exceeds twenty -five pesos but does not exceed fifty thousand pesos;
  3. A fine of not less than six thousand pesos nor more than eight thousand pesos and imprisonment of not less than five years and one day nor more than eight years, if the appraised value, to be determined in the manner prescribed under this Code, including duties and taxes, of the art.,: unlawfully imported is more than fifty thousand pesos but does not exceed one hundred thousand pesos;
  4. A fine of not less than eight thousand pesos nor more than ten thousand pesos and imprisonment of not less than eight years and one day nor more than twelve years, if the appraised value to be determined in the manner prescribed under this Code, including duties and taxes, of the artic unlawfully imported exceeds one hundred fifty thousand pesos;
  5. The penalty of prison may or shall be imposed when the crime of serious physical injuries shall have been committed and the penalty of reclusion perpetua to death shall be imposed when the crime of homicide shall have been committed by reason or on the occasion of the unlawful importation. In applying the above scale of penalties, if the offender is an alien and the prescribed penalty is not death, he shall be deported after serving the sentence without further proceedings for deportation. If the offender is a government official or employee, the penalty shall be the maximum as hereinabove prescribe and the offender shall suffer and additional penalty of perpetual disqualification from public office, to vote and to participate in any public election.

When, upon trial for violation of this section, the defendant is shown to have had possession of the article in question, possession shall be deemed sufficient evidence to authorize conviction unless the defendant shall explain the possession to the satisfaction of the court: Provided, however, That payment o; the tax due after apprehension shall not constitute a valid defense in any prosecution under this section.

**SEC. 3602. Various Fraudulent Practices Against Customs Revenue. —**

Any person who makes or attempts to make any entry of imported or exported article by

means of any false or fraudulent invoice, declaration, affidavit, letter, paper or by any means of any false statement, written or verbal, or by any means of any false or fraudulent practice whatsoever, or knowingly effects any entry of goods, wares or merchandise, at less than true weight or Measures thereof or upon, a false classification as to quality or value, or by the payment of less than the amount legally due, or knowingly and willfully files any false or fraudulent entry or claim for the payment of drawback or refund of duties upon the exportation of merchandise, or makes or files any affidavit abstract, record, certificate or other document, with a view to securing the payment to himself or others of any drawback, allowance, or refund of duties on the exportation of merchandise, greater than that legally due thereon, or who shall be guilty of any willful act or omission shall, for each offence, be punished in accordance with the penalties prescribed in the preceding section.

**SEC. 3603. Failure to Report Fraud. —**

Any master, pilot in command or other officer, owner or agent of any vessel or aircraft trading with or within the Philippines and any employee of the Bureau of Customs who, having cognizance of any fraud on the customs revenue, shall fail to report all information relative thereto to the Collector as by law required, shall be punished by a fine of not more than five thousand pesos and imprisonment for not more than one year. If the offender is an alien, he shall be deported after serving the sentence. If the offender is a public official or employee, he shall suffer additional penalty of perpetual disqualification to hold public office, to vote and to participate, in any election.

**SEC. 3604. Statutory Offenses of Officials and Employees. —**

Every official, agent or employee of the Bureau or of any other agency of the government charged with the enforcement of the provisions of this Code, who is guilty of any delinquency herein below indicated shall be punished with a fine of not less than Five thousand pesos nor more than Fifty thousand pesos and imprisonment for not less than one year nor more than ten years and perpetual disqualification to hold public office, to vote and to participate in any public election.

- (a) Those guilty of extortion or willful oppression under color of law;
- (b) Those who knowingly demand other or greater sums than are authorized by law or receive any fee, compensation, or reward except as by law prescribed, for the performance of any duty;

- (c) Those who willfully neglect to give receipts, as required by law for any sum collection in the performance of duty, or who willfully neglect to perform any of the duties enjoined by law;
- (d) Those who conspire or collude with another or others to defraud the customs revenue or otherwise violate the law;
- (e) Those who willfully make opportunity for any person to defraud the customs revenue or who do or fail to do any act with intent to enable any person to defraud said revenue;
- (f) Those who negligently or designedly permit the violation of the law by any other person;
- (g) Those who make or sign any false entry or entries in any book, or make or sign any false certificate or return in any case where the law requires the making by them of such entry, certificate or return;
- (h) Those who, having knowledge or information of a violation of the Tariff and Customs Law or any fraud committed on the revenue collectible by the Bureau, fail to report such knowledge or information to their superior official or to report as otherwise required by law;
- (i) Those who, without the authority of law, demand or accept or attempt to collect directly or indirectly as payment of otherwise, any sum of money or other thing of value for the compromise, adjustment, or settlement of any charge or complaint for any violation or alleged violation of law; or
- (j) Those who, without authority of law, disclose confidential information gained during any investigation or audit, or use such information for personal gain or to the detriment of the government, the Bureau or third parties. (R.A. 9135, April 27, 2001)

**SEC. 3605. Concealment or Destruction of Evidence of Fraud. —**

Any person who willfully conceals or destroys, any invoice, book or paper relating to any article liable to duty after an inspection thereof has been demanded by the Collector of any collection district or at any time conceals or destroys any such invoice, book or paper for the purpose of suppressing any evidence of fraud therein contained, shall be punished with a fine of not more than five thousand pesos and imprisonment for not more than two years.

**SEC. 3606. Affixing Seals. —**

Any person who, without authority affixes or attaches a customs seal, fastening, or mark or any seal, fastening or mark purporting to be a customs seal, fastening or mark to any vessel, vehicle on land, sea or air, warehouse, or package, shall be punished with a fine of not more than twenty thousand pesos or imprisonment of not more than five years, or both. If the offender is an alien, he shall be deported after serving the sentence; and if he is a public official or employee, he shall suffer an additional penalty of perpetual disqualification to hold public office, to vote and participate in any election.

**SEC. 3607. Removal, Breakage, Alteration of Marks. —**

Any person who without authority, willfully removes, breaks, injures, or defaces or alters any custom seal or other fastening or mark placed upon any vessel, vehicles, on land, sea or air, warehouse or package containing merchandise or baggage in bond or in customs custody, shall be punished with the penalty prescribed in Section 3606 hereof.

**SEC. 3608. Removing or Repacking Goods in Warehouse. —**

Any person who fraudulently conceals, removes, or repacks merchandise in any warehouse or fraudulently alters, defaces or obliterates any marks or numbers placed upon packages deposited in such warehouse, or shall aid or abet in any such acts or omission, shall be punished with the penalties prescribed in Section 3606 hereof. Merchandise so concealed, removed, or repacked, or packages upon which marks or numbers have been so altered, defaced or obliterated, or the value thereof, shall be forfeited to the government.

**SEC. 3609. Removing Goods from Customs Custody. —**

Any person who maliciously enters any warehouse, or any vehicle laden with or containing merchandise with intent unlawfully to remove therefrom any merchandise or baggage in such vessels, vehicle or warehouse or otherwise in customs custody or control, or any person who receives or transports any merchandise or baggage unlawfully removed from any such vessel, vehicle or warehouse, or shall aid or abet such removal, shall suffer the penalties provided in Section 3606 hereof.

**SEC. 3610. Failure to Keep Importation Records and Give Full Access to Customs**

**Officers. —**

Any person who fails to keep all the records of importations and/or books of accounts, business and computer systems and all customs commercial data in the manner prescribed in Part 2, Section 3514 of this Title shall be punished with a fine of not less than One hundred thousand pesos (P 100,000.00) but not more than Two hundred thousand pesos (P 200,000.00) and/or imprisonment of not less than two (2) years and one day but not more than six (6) years. This penalty shall likewise be imposed against importers/brokers who deny an authorized customs officer full and free access to such records, books of accounts, business and computer systems, and all customs commercial data including payment records. This is without prejudice to the administrative sanctions that the Bureau of Customs may impose against the contumacious importers under existing laws and regulations including the authority to hold delivery or release of their imported articles.” (R.A. 9135, April 27, 2001)

**SEC. 3611. Failure to Pay Correct Duties and Taxes on Imported Goods. —**

Any person who, after being subjected to post -entry audit and examination as provided in Section 3515 of Part 2, Title VII hereof found to have incurred deficiencies in duties and taxes paid for imported goods, shall be penalized according to three (3) degrees of culpability subject to any mitigating, aggravating or extraordinary factors that clearly established by the available evidence:

- (a) Negligence - When a deficiency results from an offenders failure, through an act or acts omission or commission, to exercise reasonable care and competence to ensure that a statement made correct, it shall be determined to be negligent and punishable by a fine equivalent to not less than one  $7(1/2)$  but not more than two (2) times the revenue loss. 72
- (b) Gross Negligence - When a deficiency results from an act or acts of omission or commission done with actual knowledge or wanton disregard for the relevant facts and with indifference to or disregard for offender’s obligation under the statute, it shall be determined to be grossly negligent and punishable by a fire equivalent to not less than two and a half (2 %) but not more than four(4) times the revenue loss.
- (c) Fraud - When the material false statement or act in connection with the transaction was committed or omitted knowingly, voluntarily and intentionally, as established by clear

and convincing evidence, it shall be determined to be fraudulent and be punishable by a fine equivalent ID not less than five (5) times but not more than eight (8) times the revenue loss and imprisonment of not less than two (2) years but not more than eight (8) years. The decision of the Commissioner of Customs, upon proper hearing, to impose penalties as prescribed in this Section may be appealed in accordance with Section 2402 hereof." (R.A. 9135, April 27, 2001)

**SEC. 3612. Violations of Tariff and Customs Laws and Regulations in General. —**

Any person who violates a provision of this Code or regulations pursuant thereto, for which delinquency no specific penalty is provided, shall be punished by a fine of not more than one thousand pesos or by imprisonment for not more than one year, or both. If the offender is an alien he shall be deported after serving the sentence and if the offender is a public official or employee, he shall suffer disqualification to hold public office, to vote and participate in any public election for ten year (RA 9135, April 27, 2001)

**FINAL PROVISIONS**

**SEC. 3701. Repealing Clause. —**

Sections 207, 301 (Subsection e, f, & k), 302 (Subsection -b), 513, 1024, 1108, 1109, 1208, 2530 (Subsection 1) and 3705 of Republic Act Numbered Nineteen Hundred and Thirty Seven, as amended by Presidential Decree Numbered Thirty Four are hereby repealed. All Acts, Presidential Decrees, Executive Orders, Rules and Regulations or Ws thereof, in conflict with the provisions of this Code, are hereby likewise repealed.

**SEC, 3702. Transitory Provisions. —**

All suits, proceedings or prosecutions whether civil or criminal, for causes arising or acts done or committed prior to the effectivity of this Code, shall be commenced and/or prosecuted within the same time in the same manner and with the some effect as if this Code had not been enacted and all rights acquired, offences committed and penalties forfeitures or liabilities waived prior to the said effectivity shall not be affected thereby.

Sections 602 (subsections d, e, 0, 801 to 831, 901 to 905, 910 to 913, 2507 to 2512, 2529 (except subsection h) and 3301 (except subsection I to s) of Republic Act Numbered

Nineteen Hundred and Thirty Seven as amended by Presidential Decree Numbered Thirty Four are hereby deleted and the same, are incorporated in Republic Act Numbered Fifty One Hundred and Seventy Three, as amended, for enforcement by the Philippine Coast Guard.

Sections 602 (subsection 1), 1209, 1212, 1213, 2701, to 2703, 2801, 2802, 2901 to 2908, 3001 to 3005, 3101 to 3109, 3201 to 3203 and 3507 to 3509 of Republic Act Numbered Nineteen Hundred and Thirty Seven as amended by Presidential Decree Numbered Thirty Four are hereby deleted and the same are incorporated in Presidential Decree Numbered Eight Hundred Fifty Seven, for enforcement by the Philippine Ports Authority.

**SEC. 3703. Separability Clause. —**

If any part or parts of this Code should for any reason be held to be invalid or unconstitutional, the remaining parts thereof shall remain in full force and effect.

**SEC. 3704. Effectivity Date. —**

This Code shall take effect immediately.



## 신흥교역국의 통관환경 연구: 필리핀

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2015년 12월 23일 인쇄

2015년 12월 30일 발행

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