

### **Documentation**

All articles imported into the Philippines, whether or not subject to duty, must pass through Customs at the port of entry. Generally, the following documents are required.

1. Declaration of import entry.
2. Commercial invoice or pro forma invoice.
3. Certificate of origin.
4. Bill of Lading.
5. Irrevocable domestic letter of credit, or bank guarantee or warehousing bond.
6. Inward cargo manifest.
7. Other pertinent documents or clearances as may be required by the Bureau of Customs.

It is customary for an importer to appoint a customs broker or freight forwarding agent to deal with the documentation required in the Philippines. Importation is deemed terminated upon payment of the duties, taxes and other charges due on the imported articles and the legal permit for withdrawal has been granted. If there are no deficiencies in documentation requirements, imports are normally processed expeditiously.

### **Inspection**

Goods for importation into the Philippines are subject to inspection by a government-authorized inspector under a comprehensive import supervision scheme. More than six years ago, the Philippine government entered into a contract with a Swiss company, Societe Generale de Surveillance (SGS), a pioneer in pre-shipment inspection and comprehensive import surveillance schemes, to implement a comprehensive import supervision system for the Philippines.

For each shipment to the Philippines, SGS must determine the correct customs (harmonized system) classification of the goods and verify that the quality, quantity, description and condition of the goods conform to the order specifications and to Philippine Government regulations.

### **Marking/Labeling**

With certain exceptions, every imported or locally manufactured product must be labelled to indicate brand, trademark, or trade name; country of manufacture; physical or chemical composition; net weight and measure if applicable; and address of manufacturer or repacker. The country-of-origin lettering must be permanent enough to appear on the article at least until it reaches the ultimate purchaser, and should be in English.

Exemption from the marking requirements include: if the article cannot be marked prior to shipment without injury or prohibitive expense; is a crude substance; is incapable of being marked; is imported for use of the importer and not intended for resale in its imported form, or was produced 20 years prior to importation. However, the container must indicate the country of origin. Any article (or its container) that does not bear a proper mark of origin at the time of importation, is subject to a marking duty of 5 percent ad valorem. Mislabelling, misrepresentation, or misbranding may subject the entire shipment to seizure and disposal.