

**[BOC (DOF) CUSTOMS MEMORANDUM ORDER NO.
19-93, June 09, 1993]**

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

I
Objectives

1. To increase revenue collection for economic development.
2. To monitor durable importations for sale at the Duty Free Shops/Stores/Outlets/Counters.
3. To define the responsibility of both Customs and Duty Free Philippines (DFP).

II
Administrative Provisions

1. Customs officials and employees shall exercise extra diligence and vigilance in the monitoring of purchases of all incoming passengers and efforts should be made in order that the corresponding duties and taxes shall be imposed and collected on all items in excess of the allowable limit.
2. Incoming passengers have the privilege to purchase duty free items, consumable or non-consumable, provided its total value does not exceed US\$250.00 provided, further, that purchases, of durable items whose value is more than US\$1,000 shall be subject to full duty and tax and shall not be included in their privilege to purchase items under the \$1,000 & \$2,000 limit.
3. As a control measure and to monitor sales to incoming passenger, the DFP representative shall invariably indicate at the shopping card the date of purchase, value of purchase for both consumables and non-consumables the quantity and kind of non-consumables purchased.
4. Purchases shall be made within forty-eight (48) hours from date of arrival, thereafter, duties and taxes must be imposed and collected.

III
Operational Procedures

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

A. Duty Free Philippines