

[EXECUTIVE ORDER NO. 206, June 30, 1987]

**AMENDING SECTION 105 OF THE TARIFF AND CUSTOMS CODE
OF THE PHILIPPINES.**

WHEREAS, there is a need to adjust the maximum dutiable value of conditionally free importations of personal and household effects belonging to residents of the Philippines returning from abroad to a realistic level;

WHEREAS, to curb abuses in conditionally free importations under Section 105 (f) of the Tariff and Customs Code of the Philippines, the conditions for such importations must be restricted;

WHEREAS, there is also a need to recognize the magnitude of the contribution of the overseas contract workers whose lonely sacrifices in foreign lands bring in a considerable amount of foreign exchange annually thereby contributing to the national recovery effort;

NOW, THEREFORE, I, CORAZON C. AQUINO, President of the Philippines, do hereby order:

SECTION 1. Section 105 (f) of the Tariff and Customs Code of the Philippines is hereby amended, and a new subsection (f-1) is hereby added thereto, to read as follows:

“SEC. 105 Conditionally-Free Importations. – * * *

(f) 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, watercraft, aircraft 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 or hire and that the total dutiable value of which shall not exceed Ten Thousand Pesos (P10,000.00): *Provided, further*, That the returning resident has not previously availed of the privilege under this section