

**[DOF DEPARTMENT ORDER NO. 57-2011,
December 09, 2011]**

**GUIDELINES TO GOVERN THE CLEARANCE PROCEDURES FOR
BOOK IMPORTATIONS**

Pursuant to Section 38 (1), Chapter 7, Book IV of Executive Order No. 292 or the Administrative Code of 1987, in relation to the Tariff and Customs Code of the Philippines (TCCP), as amended, the National Internal Revenue Code of 1997, other existing laws and international agreements, the following guidelines are hereby being issued to govern the clearance procedures for book importations.

1. Rationale

These guidelines are being issued to emphasize the duty-free and VAT-exempt status of imported books, subject only to the exceptions provided under the Florence Agreement, and to clarify the procedure for their clearance and release from the Bureau of Customs.

2. Definition of Terms

- a. Florence Agreement – refers to the Agreement on the Importation of Educational, Scientific and Cultural Materials signed by the President of the Philippines on August 2, 1952, whereby the contracting States undertake not to apply customs duties or other charges on, or in connection with, the importation of books and materials listed in Annexes A to E thereof.
- b. Commercial quantity – means quantity for a given kind or class of articles which are in excess of what is compatible and commensurate with a person's normal requirements for personal use, as defined under Customs memorandum Order No. 67-77.
- c. Personal effects/personal use – As explained by Customs Administrative Order No. 7-72 or the implementing rules and regulations of Section 105 of the TCCP, as amended, this term refers to those embracing all articles of personality not considered as merchandise, including books.

For purposes of this Order, books considered as personal effects or for personal use shall mean those, the quantities of which do not exceed twelve (12) copies of any one work when imported by an institution; or six (6) copies of any one work when imported by an individual.

3. Guidelines