

[**DOF DEPARTMENT ORDER NO. 17-09, March 24, 2009**]

CLARIFICATORY GUIDELINES ON DUTY-FREE IMPORTATION OF BOOKS

These guidelines are being issued pursuant to Section 105 of the Tariff and Customs Code of the Philippines (TCCP), as amended; Section 3 (3), Book IV of the Administrative Code of 1987; and, the Department's power of control over the Bureau of Customs (BOC) and the Bureau of Internal Revenue.

1.0 Purpose

To clarify the treatment of duty-free importation of books allowed under existing laws and international agreement/s, and to provide the guidelines for the availment thereof.

2.0 Coverage

This Department Order shall cover all applications for duty-free importation of books allowed under Section 105 (s) of the TCCP, as amended, including the United Nations Educational Scientific and Cultural Organization (UNESCO) Florence Agreement on the Importation of Educational, Scientific and Cultural Materials,^[1] and, Section 12 of Republic Act (RA) No. 8047, or the "*Book Publishing Industry Development Act*".

Section 105(s) speaks of importation of books for economic, technical, vocational, scientific, philosophical, historical and religious purposes; while the UNESCO Florence Agreement refers to educational, scientific or cultural materials listed in or covered by the aforesaid Agreement.^[2] Upon the other hand, Section 12 of RA 8047 refers to importation of books or raw materials to be used in book publishing and its related activities.

The guidelines herein provided do not cover the treatment of imported books for Value-Added Tax (VAT) purposes as Section 109 (r) of the 1997 Tax Code, as amended, provides that the importation of books is VAT-exempt^[3], though applicant/importer still needs to secure DOF confirmatory-exemption clearance for this purpose.

Also, duty-free importation of books by non-stock, non-profit educational institutions is separately governed by Section 4 (3), Article XIV of the 1987 Constitution, as implemented by Department Order No. 137-87.

3.0 Definition

For the purpose of this Department Order, the following terms shall be understood to mean, as follows^[4]:

3.1 *Book* - it is a printed non-periodical publication of at least forty-eight (48) pages, exclusive of cover pages, published in the country and made available to the public^[5].

3.2 *Educational books* - consisting essentially of textual matter of any kind, and printed in any language or characters. This includes textbooks including educational workbooks sometimes called writing books, with or without narrative texts, which contain questions or exercises. Such books may be bound (in paper or with soft or stiff covers) in one or more volumes, or may be in the form of printed sheets comprising the whole or a part of the complete work and designed for binding. Educational books are instructive and informative books; it relates to teaching and learning. Examples: Textbooks, workbooks, writing books for grade school, highschool, and college students and used as a basis for study in the academe.

3.3 *Technical books* - these are specialized books, other than textbooks, consisting essentially of textual matter of any kind and printed in any language or characters. This includes technical publications, with or without narrative texts, which contain questions or exercises. Such books may be found (in paper or with soft or stiff covers) in one or more volumes, or may be in the form of printed sheets comprising the whole or a part of the complete work and designed for binding. Examples: these are specialized books on economics, accounting, business and marketing, engineering (engines, vehicles, automotives, aircraft, and other technological books.)

3.4 *Scientific Books* - these are specialized books, other than textbooks, consisting essentially of textual matter of any kind, and printed in any language or characters. This includes scientific publications, with or without narrative texts, which contain questions or exercises. Such books may be bound (in paper or with soft or stiff covers) in one or more volumes, or may be in the form of printed sheets comprising the whole or a part of the complete work and designed for binding. Examples: medical books, agricultural books, veterinary books and scientific theses.

3.5 *Historical books* - these are specialized books, other than textbooks, consisting essentially of textual matter of any kind, and printed in any language or characters. This includes historical publications, with or without narrative texts, which contain questions or exercises. Such books may be bound (in paper or with soft or stiff covers) in one or more volumes, or may be in the form of printed sheets comprising the whole or a part of the complete work and designed for binding. Examples: texts with history such as with chronological dates and events.

3.6 *Cultural books* - these are specialized books, other than textbooks, consisting essentially of textual matter of any kind, and printed in any language or characters. This includes cultural books, with or without narrative texts, which contain questions or exercises. Such books may be bound (in paper or with soft or stiff covers) in one or more volumes, or