

**[BOC CUSTOMS MEMORANDUM ORDER NO. 25-
2011, June 17, 2011]**

**GUIDELINES FOR THE DUTY AND TAX-FREE ENTRY OF IMPORTED
BOOKS**

For uniformity in the treatment of book importations into the Philippines, the following guidelines are hereby issued for the duty and/or tax-free importations thereof under Section 105 (s) of the Tariff and Customs Code of the Philippines (TCCP) as amended, pursuant to existing laws and international agreements.

1. Coverage

This Order shall apply to the duty-free importations of books under Section 105 (s) of the TCCP, as amended, pursuant to the following:

- 1.1 Educational, scientific and cultural materials under the Florence Agreement;
- 1.2 Books or raw materials to be used for book publishing under RA 8047 or the "Book Publishing Development Act"; and
- 1.3 Importations of Books by non-stock, non-profit educational institutions under Section 4 (3), Article XIV of the 1987 Constitution.

2. Operational Provisions

- 2.1 An importer/applicant must apply with the Revenue Office, Department of Finance (DOF) for the duty-free importation of books/materials stating the legal basis for his request for exemption and appending the pertinent certification/s issued by the concerned agency or office.
- 2.2 For importations under the Florence Agreement, applicant must first secure a Certification from the UNESCO Office in the Philippines attesting that his importation/s of educational, scientific and cultural material/s is/are among those included in Annexes A to E of the Florence Agreement.
- 2.3 The Certification to be issued by UNESCO must be addressed to the DOF and must be attached as one of the supporting documents to the application for duty tax exemption