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# **BEST PRACTICES GUIDE ON HOW TO IMPORT GOODS TO THE PHILIPPINES**

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**Thursday & Friday, May 12 & 13, 2022 \* 1:30pm to 4:45pm via ZOOM**

## **COURSE OUTLINE**

### **PART I - BASIC CONCEPTS, REQUIREMENTS & RULES ON IMPORTATIONS**

- I. FUNDAMENTAL LAWS, RULES AND REGULATIONS IN BRINGING GOODS TO THE PHILIPPINES**
  - A. General Concept and Policy on Importing Goods to the Philippines
  - B. Provisions of RA 10863 (CMTA) on Bringing Goods to Philippine Territory
  - C. Customs Rules & Regulations Affecting Importations of Goods
  
- II. TYPES AND CLASSIFICATION OF IMPORTED GOODS**
  - A. Freely Importable
  - B. Restricted Goods
  - C. Regulated Articles
  - D. Prohibited Cargoes
  - E. Contrabands
  - F. Banned Items
  - G. In/ Out Quota Importations
  
- III. BASIC REQUIREMENTS FOR IMPORTERS & THIRD PARTIES**
  - A. Applying for Importer's Customs Accreditation
  - B. Additional licenses & Permits from Regulatory Authorities
  - C. Requirement for Customs Brokers & Other Third-Party Logistics Providers
  
- IV. CHOICE OF PORTS AND TAXATION IN THE PHILIPPINES**
  - A. Payment of Import Taxes
    1. Customs Territories
  - B. VAT Exempt Transactions and Preferential Tariffs
  - C. Exemption from Payment of Import Taxes
    1. Freeport Zones
    2. Special Economic Zones
    3. Special Economic Zones under PEZA
    4. Customs Bonded Manufacturing Warehouses
  - D. Temporary Importations
    1. Section 800 of RA 10863 (CMTA)

### **PART II. CUSTOMS ENTRY CLEARANCE AND DOCUMENTATIONS**

- V. SENDING MY GOODS TO THE PHILIPPINES**
  - A. Use of International Commercial Terms (INCOTERMS 2019)
  - B. Modes of Transportation/ Multimodal (Air, Sea, Land, Train)
  - C. Marking and Labeling Requirements under the Law and Best Practices
  
- VI. PREPARATIONS FOR CUSTOMS DOCUMENTATIONS & ENTRY**

- A. Arrival of Goods in the PH
- B. Documentary Requirements for Entry preparation
- C. Single Administrative Document (SAD) & Customs Entry
  - 1. Import Entry Declaration (IED)
  - 2. Informal entry
  - 3. Formal entry
  - 4. Transit SAD
  - 5. Transshipment SAD
  - 6. Warehousing Entry
- D. How Customs Entry is Prepared?
  - 1. Importer
  - 2. Customs Broker
  - 3. Declarant/Atty-in-Fact
  - 4. Computation of Duties & Taxes
  - 5. Mandatory Signing of Entry
- E. E2m Lodgment and Processing of Entry Customs
  - 1. Value Added Service Provider (VASPs)
  - 2. Customs Selectivity System
  - 3. Examination of Goods
  - 4. Assessment and Payment of Import Taxes (if any)
  - 5. Release and Delivery of Goods

### **PART III. HOW TO AVOID CUSTOMS TECHNICALITIES AND DELAYS AT CUSTOMS**

#### **VII. Avail of Customs Advance Ruling and Dispute Resolution**

- 1. On Tariff Classification
- 2. On Customs Valuation
- 3. On Rules of Origin

#### **VIII. Prevent Customs Abandonment and Seizures of Goods**

- 1. Why Goods are Abandoned and Forfeited?
- 2. How Seizure is instituted by Customs?

#### **IX. Customs Technicalities & Protest**

- 1. How to prevent Undervaluation, Misdeclaration & Misclassification of Goods?
- 2. How Tentative Release of Goods is made?
- 3. How to pay import taxes under Protest?

#### **X. Frequently Asked Questions on Customs Delays, Technicalities, Smuggling and other Customs Frauds**

#### **XI. Compliance on Customs Post Clearance Audit**

- 1. Scope of Customs Post Clearance Audit
- 2. Importer's Record-keeping compliance under CAO 1-2019
- 3. Procedures and Penalties for violation of the law and IRR.

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