



Philippines

Philippine Consulate General in Los Angeles

[RETURN TO MAIN PAGE](#) | [CONSULATES IN THE U.S.](#)

BALIKBAYAN PROGRAM

Frequently Asked Questions

1. [Balikbayan Program](#)
2. [Travel Tax Exemption](#)
3. [Duty and Tax Free Privileges](#)
4. [Importation of Used Motor Vehicle under NDI Program](#)

Frequently-Asked Questions

Balikbayan Program

What is the “Balikbayan Program” of the Philippines under Republic Act (RA) 6768?

The Balikbayan Program of the Philippines was enacted in November 1989 to attract and encourage overseas Filipinos to visit the Philippines.

The following categories of persons can avail of the Balikbayan privilege: (a) a Filipino citizen who has been continuously out of the Philippines for a period of at least one (1) year from the date of last departure; (b) a Filipino overseas worker (OFW); (c) a former Filipino citizen who had been naturalized in a foreign country and holds a foreign passport.

A 'Balikbayan' is entitled to the following benefits:

- (a) Travel Tax exemption
- (b) Visa-free entry to the Philippines for a period of one (1) year, for a foreign passport holder;
- (c) Duty-free shopping privilege of up to US\$2,000.00 (US\$1,000.00 as arriving Balikbayan and US\$1,000.00 as arriving passenger) provided that:
 - (i) Shopping must be done within two days upon arrival;
 - (ii) Duty free shopping privilege can be availed of only one a year; and,
 - (iii) Purchases must be made personally by the Balikbayan.

The Balikbayan privilege is extendible to legitimate members of the family (i.e., spouse and children) of individuals in the above-mentioned categories, who are holders of foreign passports **ONLY IF** they are travelling to the Philippines together with the above-mentioned qualified individual.

It can also be availed of by legitimate members of the family (i.e., spouse and children) of individuals in the above-mentioned categories, who are aliens or holders of foreign passports, **ONLY IF** they are travelling to the Philippines together with the above-mentioned qualified individual.

In order to avail of the privilege, qualified Filipino citizens need to present only their Philippine passports showing the date of last exit from the Philippines, which should not be less than 1 year. Aside from their foreign passports showing date of last exit from the Philippines, former Filipino citizens need to present their old Philippine passport or Philippine birth certificate. In the absence of these documents, they can present foreign naturalization papers to show former Philippine citizenship or certification from adopted country.

Family members of the former Filipino citizen who are travelling with the Balikbayan should present passports and any of the following: a) birth certificate, in case of children; b) marriage certificate, in case of spouse; c) adoption papers, in case of legally adopted children.

The Commissioner of Immigration Andrea D. Domingo informed the Department of Foreign Affairs on 4 June 2001 that, **"All Immigration Officers at authorized ports of entry shall grant the benefits and privileges to all Balikbayan and former Filipinos included every time they enter the country to**

visit, regardless of their frequent travel”. This means that the above categories of persons could now avail of the Balikbayan benefits and privileges regardless of the number of times they enter the country within a year.

[back to top](#)

Travel Tax Exemption

I heard about the travel tax exemption. Could you please elaborate on this and how could this exemption be availed of?

The following individuals are required by the Philippine Government to pay the Travel Tax (PhP2,700 for first class passage; PhP1,620 for economy class passage) every time they depart the country for an overseas destination:

- (a) Filipino citizens
- (b) Permanent resident aliens
- (c) Permanent resident aliens

The following Filipino citizens are exempted from the payment of Travel Tax pursuant to Sec. 2 of PD 1183, as amended:

- (a) Filipino overseas contract workers.
- (b) Filipino permanent residents abroad whose stay or visit in the Philippines is less than one year.
- (c) Infants (2 years and below).

Also exempted are foreign diplomatic representatives in the Philippines, United Nations employees, US military personnel, international carrier crew, Philippine foreign service personnel (i.e., officials and employees of the Philippine Government who are assigned in Philippine foreign service posts and who are returning to their country of assignment), Philippine government employees (who are on official travel), bona fide students on scholarships and personnel of multinational companies.

Non-immigrant aliens, who have not stayed in the Philippines for more than a year, is exempted from the Travel Tax.

[back to top](#)

Duty and Tax Free Privileges

I am a Filipino/former Filipino citizen returning to the Philippines. Am I entitled to duty and tax-free privileges?

Section 105 of the Tariff and Customs Code of the Philippines as amended by Executive Order No. 206 provides duty and tax free privileges to the following individuals, the extent of which depends on their particular status:

(1) Returning Resident. A Returning Resident is a Filipino national who had gone abroad and is now returning. Only those Returning Residents who have uninterrupted stay abroad of at least six (6) months prior to their return to the Philippines are entitled to duty and tax-free privileges.

(2) Overseas Contract Workers (OCW). An OCW is a Filipino national who is working in a foreign country under an employment contract. Only OCWs who have uninterrupted stay abroad for at least six (6) months are entitled to duty and tax-free privileges.

(3) Former Filipino. A former Filipino national is one who has acquired foreign citizens abroad and is now returning. Only former Filipinos who are coming to settle permanently in the Philippines and have stayed abroad for six (6) months are entitled to the duty and tax exemption privileges.

Are Balikbayans also entitled to certain duty and tax-free privileges?

A “Balikbayan” is another term for an OFW or a former Filipino. A returning resident is also a BALIKBAYAN when has has stayed abroad for at least one (1) year. Therefore, Balikbayans are entitled to duty and tax-free privileges.

What is the extent of duty and tax-free privileges of returning Filipinos or Balikbayans?

The extent varies as follows:

(1) Returning Resident – Personal effects and household goods used by him and abroad for at least six (6) months and the dutiable value of which is not more than Ten Thousand Pesos (PhP10,000.00) are exempt from duties and taxes. Any amount in excess of PhP10,000.00 is subject to fifty percent (50%) duty for the first PhP10,000.00 exemption across the board as provided for under Section 105 (F) of the TCCP.

(2) Overseas Contract Worker (OCW) – in addition to the privileges granted to Returning Residents as described above, an OCW may be allowed to bring in, duty and tax free Ten Thousand Pesos (PhP10,000.00) worth of used home appliances provided:

- (a) The quantity is limited to one of each kind.
- (b) The privilege has not been enjoyed previously during the calendar year which must be declared under oath by the owner.
- (c) The owner's passport is presented at the port/airport of entry.
- (d) Any amount in excess of PhP10,000.00 will be subject to taxes and duties.

Are family members of returning residents, OCW and former Filipinos also entitled to certain privileges?

Yes, provided they themselves satisfy the specifications outlined above.

What are the conditions and limitations attached to tax exemption privileges?

The following are the conditions imposed in availing of the duty and tax privileges:

- (1) The Bureau of Customs must be presented with a written endorsement from the relevant government agency.
- (2) The goods extended duty and tax-free privileges are not to be sold, bartered nor traded.
- (3) The quantity is not commercial.
- (4) The goods are not prohibited importations. Goods that are restricted or prohibited require endorsement from the proper regulatory agency.

[back to top](#)

Importation of Used Motor Vehicle

The Bureau of Import Services (BIS)-Department of Trade and Industry (DTI) regulates the importation of used motor vehicles by returning residents/immigrants under the no dollar import (NDI) program pursuant to Executive Order (EO) No. 156. An import approval from the BIS-DTI is required prior to its importation.

Click [HERE](#) to download the application form with checklist of requirements under the NDI program. For more info, visit www.dti.gov.ph. Please enter site, click on Bureaus then on International Trade Group (ITG).

[back to top](#)

Look also [**www.Balikbayan.AboutPhilippines.ph**](http://www.Balikbayan.AboutPhilippines.ph)

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