

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City, Metro Manila

FIFTEENTH CONGRESS
First Regular Session

House Bill No. 5598



Introduced by **Representative Emmeline Y. Aglipay, DIWA Party-list**

EXPLANATORY NOTE

As a signatory of the Florence Agreement on the Importation of Educational, Scientific and Cultural Materials, the Philippines adheres to the principle that the free exchange of ideas and knowledge is vitally important both for intellectual progress and international understanding. Books, newspapers, and other publications are key avenues by which this exchange of ideas takes place. Books, whether fiction or non-fiction, play an important role in the cultural, social, and intellectual growth of the nation and its citizens, and thus merit a privileged status under both local and international law.

However, the importation of books into the country has long been the subject of much confusion and consternation on the part of our citizens. While under the Florence Agreement, no duties should be imposed on the importation of books and certain other publications, in practice, books continue to be subject to illegitimate charges, often due to departmental issuances which are either vague or attach excessive pre-conditions before a party can avail of the benefits of duty-free importation, pre-conditions which are particularly onerous to individual book buyers, especially those who do not reside in Metro Manila.

To truly promote the free exchange of information through books--and to not only bring in line our national laws with the ideals of the Florence Agreement, but to go above and beyond the same--this bill seeks to provide for the painless tax and duty free importation of books and selected other publications, thus removing the same from volatile departmental level issuances.

Emmeline Y. Aglipay
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Representative, DIWA Party-list

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AN ACT
MANDATING THE TAX-FREE AND DUTY-FREE IMPORTATION OF BOOKS AND
SELECTED PUBLICATIONS AND DOCUMENTS INTO THE PHILIPPINES

Be it enacted by the Senate and House of Representatives of the Republic of the Philippines in Congress assembled:

SECTION 1. SHORT TITLE. - This Act shall be known and cited as the "Tax and Duty-Free Book Importation Act."

SECTION 2. DECLARATION OF POLICIES. - It is hereby declared the policy of the State:

- (1) That, in accordance with the Florence Agreement on the Importation of Educational, Scientific and Cultural Materials, the free exchange of ideas and knowledge and, in general, the widest possible dissemination of the diverse forms of self-expression used by civilizations are vitally important both for intellectual progress and international understanding;
- (2) That books are an essential avenue by which this exchange of ideas and knowledge takes place, and as such the facilitation of the free and unimpeded flow of books and certain other documents and publications is key to the progress, prosperity, and development of the State and its citizens;
- (3) That the long term benefits that the State and its citizens will reap from facilitating speedy, widespread and reasonably priced access to books far outweigh any short-term effects on internal revenue.
- (4) That a reading public is an informed public, and an informed public is indispensable to national development.

SECTION 3. COVERAGE. - The provisions of this Act are intended to govern the importation of books into the Philippines. A "book" is heretofore defined as a printed non-periodical publication of at least forty-eight (48) pages, exclusive of cover pages, published in a particular country and made available to the public, whether printed or produced by duplicating processes other than printing.

The coverage of this Act also includes the following publications and documents:

- (a) Newspapers and periodicals.

(b) Official government publications, that is, official, parliamentary and administrative documents published in their country of origin.

(c) Travel posters and travel literature (pamphlets, guides, time-tables, leaflets and similar publications), whether illustrated or not, including those published by private commercial enterprises, whose purpose is to stimulate travel outside the country of importation.

(d) Publications whose purpose is to stimulate study outside the country of importation.

(e) Manuscripts, including typescripts.

(f) Catalogues of books and publications, being books and publications offered for sale by publishers or booksellers established outside the country of importation.

(g) Catalogues of films, recordings or other visual and auditory material of an educational, scientific or cultural character, being catalogues issued by or on behalf of the United Nations or any of its Specialized Agencies.

(h) Music in manuscript or printed form, or reproduced by duplicating processes other than printing.

(i) Geographical, hydrographical or astronomical maps and charts.

(j) Architectural, industrial or engineering plans and designs, and reproductions thereof, intended for study in scientific establishments or educational institutions approved by the competent authorities of the importing country for the purpose of duty-free admission of these types of articles.

SECTION 4. EXEMPTIONS. - This Act shall not apply to:

(a) Stationery;

(b) Books, publications and documents published by or for a private commercial enterprise, essentially for advertising purposes, except for the catalogues, travel posters and travel literature referred to in Section 3;

(c) Newspapers and periodicals in which the advertising matter is in excess of 70 per cent by space;

(d) All other items, except for the catalogues referred to in Section 3, in which the advertising matter is in excess of 25 per cent by space. In the case of travel posters and literature, this percentage shall apply only to private commercial advertising matter.

SECTION 5. PRESUMPTION OF COVERAGE - All printed material is presumed to be covered by Section 3 of this Act, and the burden of proof lies with the State to contradict this presumption through the presentation of evidence.

SECTION 6. DUTY AND TAX FREE ENTRY OF BOOKS - No books, publications and documents, defined or enumerated in Section 3 of this Act, shall be subjected to any taxes, customs duties, or other charges. No importer, whether a natural or artificial person, shall be required to pay any charges--including but not limited to import duties, value added-taxes, import processing fees, and customs duties--in order to claim imported books, publications and documents, defined or enumerated in Section 3 of this Act.

SECTION 7. EXEMPTION NOT CONTINGENT ON DOCUMENTARY PROOF OR EDUCATIONAL, SCIENTIFIC OR CULTURAL CONTENT - Any imported good that

falls within the definition of a book, or is included in the enumeration of documents and publications in Section 3 of this Act, shall automatically enjoy the exemption provided in Section 5 of this Act, without the need to present any documentary proof, authority, or certification. The benefit provided in Section 6 of this Act shall not be dependent on the existence of, or proof of, the educational, scientific or cultural content of the book, publication or document, defined or enumerated in Section 3 of this Act.

SECTION 8. REPEALING CLAUSE. - All laws, decrees, rules and regulations or parts thereof, which are contrary to or inconsistent with this Act are hereby repealed or modified accordingly; in particular, the relevant portions of Sec. 105 (s) of the Tariff and Customs Code, as amended, and Customs Memorandum Order 25-2011.

SECTION 9. SEPARABILITY CLAUSE. - If any part or provision of this Act is declared unconstitutional, the remaining parts or provisions not affected shall remain in full force and effect.

SECTION 10. EFFECTIVITY CLAUSE. - This Act shall take effect fifteen days from its publication in two national newspapers of general circulation after its approval by the President.

Approved.