

Export checklist: Philippines

Seaway Project Cargo · prepared October 18, 2026

109

U.S. machines shipped here in 2025

\$12,000

Duty and VAT, \$100,000 excavator

Limited

RoRo from the East and Gulf Coast

SHIPPING METHODS

- Container: Booked on request. Container ports: Port of Manila, Port of Subic, Port of Cebu. No schedule we track lists a direct call, so the carrier and any transshipment are confirmed at booking.
- Flat rack: Booked on request. For machines too wide or tall for a closed box, on container lines that accept out-of-gauge cargo. Discharge at Port of Manila, Port of Subic, Port of Cebu, subject to the terminal taking flat racks.
- RoRo: Limited from the East and Gulf Coast, regular from the West Coast. RoRo ports: Port of Manila, Port of Subic, Port of Cebu. Carriers call these routes on their schedules; we confirm the next sailing at booking.
- Breakbulk: Liner breakbulk or charter. For cargo too large or heavy for a flat rack, loaded by ship or shore crane. Breakbulk and heavy-lift ports: Port of Manila, Port of Subic, Port of Cebu.

DUTY AND TAX

- Import duty: 0% of \$100,000 CIF is \$0 (HS 8429.52, 2023 tariff).
- VAT: 12% of the duty-inclusive \$100,000 is \$12,000 (Philippine Bureau of Customs, checked June 2026)
- Total duty and tax: \$12,000, or 12% of CIF.
- Excavators 0% · Wheel loaders 0% · Crawler dozers 0% · Motor graders 0% · Backhoes and other excavating machines 0% · Crawler and rough-terrain cranes 0%

U.S. EXPORT STEPS

- File the EEI in AES before loading (every vehicle, and any Schedule B line over \$2,500) and pass the ITN to the carrier.
- Titled machines: original title and EEI to U.S. Customs at the port at least 72 hours before export.
- Wood packaging and dunnage must be ISPM 15 heat-treated and stamped.
- Check the export classification (EAR99 or an ECCN) before booking.

DOCUMENTS AT DESTINATION

Commercial Invoice · Packing List · Bill of Lading · Certificate of Origin · Equipment Specifications · Import Entry Declaration · Import Commodity Clearance (if required)

USED-MACHINERY RULES

- Age limit: Executive Order 156 (2002), Art. 2 Sec. 3 bans all used motor vehicles, including in freeports. Exceptions: trucks (not pick-ups) of 2.5-6 t GVW with DTI authority, trucks over 6 t, and special-purpose vehicles like crane lorries.
- Licence or permit: DTI-FTEB issues a Certificate of Authority to Import (CAI) for used vehicles under EO 156, as amended by EO 877-A (2010): trucks of 2.5 t GVW and up, buses of 6 t and up, and special-purpose vehicles.
- Conformity: EO 156 Sec. 4.1.4 (Clean Air Act, RA 8749): the Land Transportation Office registers imported used motor vehicles only after they comply with emission standards. Violating vehicles are seized without redemption by the Bureau of Customs.
- Documents: Bureau of Customs entry requires a bill of lading, commercial invoice, packing list, notarized Supplemental Declaration on Valuation, and the import permit or clearance. Regulated goods need clearances, typically via TradeNet, before importation.

SOURCES

Sources: World Bank WITS; UNCTAD TRAINS via World Bank WITS; Höegh Autoliners; Tariff Commission - Executive Order 156; DTI-FTEB - What are those used motor vehicles that are being regulated by IRD?; trade.gov Country Commercial Guide - Philippines Import Requirements and Documentation. Full citations and dates on the web page.