ENTRY OF HOUSEHOLD GOODS IS PERMITTED PROVIDED:

* Shippers are allowed only one air shipment and one surface (ocean) shipment.
* Goods are used and have been in the possession of the shipper for at least one (1) year.
* Items are considered normal household goods and not luxury items such as video cassette, recorders, microwaves, etc.

All household goods and personal effects are subject to a 50% Ad Valorem duty and 10% value added tax.

AUTOMOBILES:

Any passenger vehicle may be imported and they are subject to 50% to 200% duty and tax. It is advisable to import vehicles not to be more than 5 years old and they must be left-hand drive passenger cars. Motor vehicles must be registered under the name of the importer at least 6 months before the submission of an application for importation to your local Philippine Consulate and Bureau of Import Services, Department of Trade and Industry in Makati, Philippines. Automobiles are subject to duties, value added tax and ad valorem tax based on the depreciated value of the vehicle. Depreciation of such vehicles will be allowed as follows:

<table>
<thead>
<tr>
<th>Age of Vehicle</th>
<th>Depreciation Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current year model</td>
<td>0%</td>
</tr>
<tr>
<td>1-year old</td>
<td>10%</td>
</tr>
<tr>
<td>2-years old</td>
<td>20%</td>
</tr>
<tr>
<td>3-years old</td>
<td>30%</td>
</tr>
<tr>
<td>4-years old</td>
<td>40%</td>
</tr>
<tr>
<td>5-years and older</td>
<td>50%</td>
</tr>
</tbody>
</table>

PETS:

There is no restriction on pet entry provided all documentation requirements are met. Pets subject to import duties equal to 50% of the original value on the animal, and a 7% compensating tax.

RESTRICTED AND/OR PROHIBITED ARTICLES:

* Foodstuffs particularly perishable items.
* Weapons of any kind and parts thereof, dynamite, gunpowder, ammunition and explosives.
* Pornographic, seditious or subversive material.
* Gold, silver, other precious materials.
* Narcotics and other internationally prohibited drugs and paraphernalia.
* Any gambling devices, outfits or contrivances used for gambling.

*Any materials relative to abortion.

DOCUMENTATION:

For Household Goods: Original bill of lading and/or Airway Bill, a packing list, and original passport. If US passport, has a duly stamped section 13-G immigrant visa from your local Philippine Consulate.

For Motor Vehicles: The same documents that are required for household goods are necessary for automobiles, plus Bureau of Import Services approval and certificate of title. You must obtain an authenticated application from your local Philippine Consulate to be submitted to the Bureau of Import Services (BIS) in Makati, Philippines. Upon approval by BIS, you can now ship your motor vehicle.

For Pets: Owner’s passport, air waybill, import permit from the Philippine Bureau of Animal Industry, a health and vaccination certificate, and a pedigree certificate.

For Restricted Articles: Firearms require a permit from the Chief of Constabulary in Quezon City, Philippines. We strongly discourage importing firearms and parts thereof. Foodstuffs and medication require three copies of a visa’ed health declaration. Plants require a certificate of disaffection from the US Department of Agriculture.

The information presented herein by Rally Express USA was valid at the time of printing on January 1, 1997; however, it is subject to change without notice.