

The 10-Point Philippine Dropshipping Due Diligence Framework: A Strategic Assessment

Section 1: Executive Summary and the Philippine Dropshipping Landscape

The Philippine e-commerce market presents a dynamic landscape characterized by high consumer adoption and challenging operational complexities. For entrepreneurs considering a dropshipping venture in this environment, a rigorous, ten-point strategic self-assessment is essential to preemptively mitigate risks related to logistics, finance, and regulatory compliance.

1.1 The Strategic Self-Assessment Framework: 10 Critical Questions

This report establishes a framework comprising ten fundamental questions categorized into four thematic pillars: Strategic Foundation, Operational Excellence and Supply Chain Vetting, Regulatory and Financial Compliance, and Customer Experience and Scaling. Success in the Philippine market necessitates moving beyond simple product sourcing to mastering local fulfillment challenges and formalizing legal status.

1.2 The Unique Operating Environment of the Philippines

High growth potential in the Philippines is consistently juxtaposed with significant infrastructural and financial hurdles that distinguish it from dropshipping operations in more financially mature economies.

The Archipelago Challenge

The geography of the Philippines, comprising over 7,000 islands, imposes unique strains on logistics. This archipelagic complexity fundamentally complicates inter-island shipping across major regions (Luzon, Visayas, and Mindanao).¹ The result is that product fulfillment can be time-consuming and expensive, directly impacting customer satisfaction and increasing the inherent operational difficulty of running a dropshipping business.² Extended shipping times are consistently identified as a primary cause of customer dissatisfaction and operational bottlenecks.³

The Payment Predicament

A critical financial challenge is the low rate of financial inclusion. Data indicates that only 8.09 percent of the Filipino population possesses credit cards.⁴ This low saturation mandates that dropshippers cannot rely solely on conventional online prepayment methods common in other markets. Instead, the business model must accommodate and manage the high-risk reliance on Cash on Delivery (COD) as the default consumer payment mechanism. This reliance introduces severe operational risks related to failed deliveries and returned products.

Section 2: Strategic Foundation (Questions 1 & 2)

This foundational pillar analyzes initial market entry, competitive viability, and the financial prerequisites for sustainable operation.

Question 1: Is my chosen niche viable and defensible against local and international competition?

The initial selection of a product niche dictates the long-term defensibility and profitability of the business. Research suggests several categories hold high demand and potential for

profitability in the Philippine market, including Car accessories, Kitchen and dining products, Home and bedroom items, Child and baby products, Home office supplies, and Phone accessories.⁵ Other lucrative categories include specialized goods like Sportswear (leveraging the sustained athleisure trend), specific Health and beauty products, and niche Gaming equipment.⁶ A notable emerging trend offering potential for brand loyalty is the focus on Sustainable and eco-friendly products.⁶

The Competitive Threat of Integrated Foreign Suppliers

Dropshippers in the Philippines must contend with a powerful external factor often referred to as the 'China Factor.' Due to geographical proximity, many Chinese manufacturers and suppliers have secured established local operations, often renting dedicated warehouses within the Philippines. This logistical presence, combined with scale, allows them to offer products at prices and speeds domestic dropshippers struggle to match.⁴ These international actors frequently have pre-existing logistical arrangements with dominant local marketplaces, such as Lazada, affording them significant competitive advantages in fulfillment speed and cost efficiency.⁴

Consequently, the process of product selection should not focus on maximizing generic sales volume, but rather on maximizing *defensibility* and margin resilience. Generic, low-barrier-to-entry products, such as basic stationery or commoditized phone accessories⁵, are immediately exposed to fatal price competition from these large Asian suppliers.⁴ To survive, the dropshipper must deliberately select niches that require specialized curation, higher perceived quality, or unique functionality—for instance, sourcing unique furniture or high-quality goods via specialized platforms.⁴ This strategy shifts the competitive focus from the lowest possible price to the perceived value and brand trust, allowing the business to operate above the price war initiated by high-volume competitors.

Question 2: Have I conducted a rigorous Profit and Loss (P&L) assessment factoring in all local fees, taxes, and inevitable returns?

Establishing financial viability requires a cost structure that accounts for the idiosyncrasies and risks of the Philippine dropshipping environment.

Constructing the Comprehensive Cost Structure

The required financial assessment must encompass standard elements such as the supplier's product cost, marketing expenditures, and e-commerce platform fees (including store hosting and dropshipping app subscriptions).⁷ A critical component is identifying hidden operational costs. The dropshipper must explicitly inquire whether suppliers impose a "drop fee"—a specific charge levied on an order to cover the added expense of packaging and shipping single, individual items.¹⁰ Similarly, any mandatory ongoing subscription or membership fees required by supplier directories or platforms must be accurately modeled, as these expenses inherently reduce profit margins.⁸

Startup costs vary significantly, depending on the entrepreneur's investment level in the core e-commerce website and the chosen marketing strategy.⁸ Initial capital should also account for potential upfront supplier directory or platform fees.⁸

Modeling Return to Origin (RTO) Costs

A core element of advanced financial modeling for this market is the integration of RTO risk into the pricing structure. Given the heavy reliance on COD⁴ and the corresponding high risk of customer rejection or failed delivery¹¹, the unavoidable operational cost of logistics (including shipping, processing, and return fees) for *unsuccessful* sales must be accurately captured and distributed across *successful* transactions.

A standard dropshipping P&L model fails in this environment by ignoring this crucial risk premium. To maintain sustainability, the true profitability calculation must utilize a weighted average cost of goods sold (WACGS), which factors in an estimated RTO failure rate percentage. This necessary adjustment ensures that pricing remains resilient against the high logistical volatility and operational risk unique to the low financial inclusion market.

Section 3: Operational Excellence and Supply Chain Vetting (Questions 3, 4, & 5)

This pillar focuses on the functional backbone of the business, encompassing supplier

management, archipelago logistics, and strategic mitigation of payment risks.

Question 3: Have I vetted my dropshipping suppliers based on critical operational metrics and not just product price?

The dropshipper serves as the retailer and brand face, yet possesses limited direct control over fulfillment.¹² Consequently, supplier reliability becomes the retailer's primary proxy for customer service. Operational mistakes originating from the supplier—such as damaged, incorrect, or late shipments—are directly translated into negative reviews and reputational harm for the retailer.¹² Therefore, vetting must prioritize operational consistency and quality control over securing the marginal lowest product price.

Supplier Vetting Protocol

A formal vetting protocol should confirm several non-negotiable operational requirements:

1. **Financial Flexibility:** It must be confirmed that the supplier does not enforce Minimum Order Quantity (MOQ) or high minimum revenue requirements. This protects new businesses from forced capital commitment to inventory they cannot immediately move.¹³
2. **Transparency and Quality:** Suppliers must provide tracking information for all customer orders to maintain trust and transparency during the critical delivery process.³ Furthermore, suppliers must be able to handle order discrepancies, product defects, and shipping issues quickly, backed by dedicated support teams and clear communication channels.³
3. **Market Integrity:** The dropshipper must confirm that the supplier does not also sell their products directly to the general public at competing wholesale prices, which would undermine the retailer's own pricing strategy.¹⁰
4. **Verification:** Always request product samples to verify the actual quality of the goods and confirm realistic production and shipping timelines (lead times) before entering a binding commitment.¹⁴

The cost of resolving poor fulfillment—through refunds, shipping loss, and reputation damage—significantly outweighs the benefits of marginal cost savings achieved by selecting a cheaper but unreliable partner. Therefore, prioritizing suppliers who offer operational consistency and transparent return and dispute resolution policies is mandatory.³

The following table summarizes the essential operational inquiries for supplier due diligence:

Dropshipping Supplier Vetting Checklist (Philippine Context)

Metric	Critical Question to Ask Supplier	Risk Mitigation Focus
Fees	Do you charge a "drop fee" or mandatory subscription fees?	Avoid hidden costs that erode narrow dropshipping margins
Inventory	Do you have Minimum Order Quantity (MOQ) requirements?	Protect new businesses from forced capital commitment and risk
Logistics	Do you provide tracking and high-quality packaging for single-item shipments?	Ensure customer trust and minimize damage/incorrect item complaints
Returns Policy	What is your transparent return and dispute resolution policy?	Essential for the dropshipper to manage their own customer returns liability

Question 4: How will I guarantee efficient inter-island shipping times and transparent logistics across the archipelago?

The archipelagic geography necessitates mitigating complex and potentially slow shipping logistics.¹ Extended shipping times are a primary driver of customer dissatisfaction, failed sales, and RTO.³

Strategic Sourcing for Delivery Speed

To achieve expedited delivery times, dropshippers must strategically prioritize finding local

dropshipping suppliers or international partners who maintain established local warehouses within the Philippines.¹ This tactical sourcing minimizes the lengthy transit times associated with international freight and customs processing.

Local courier benchmarks establish a clear standard for customer expectations. Services such as LBC RUSH advertise express domestic delivery (from NCR to Visayas and Mindanao) within 1 to 2 days (48 hours), setting the minimum expectation for competitive fulfillment.² Similarly, logistics providers like Transportify enable same-day delivery courier services in key operational areas.¹⁶

The decision regarding sourcing hinges on a critical trade-off: whether the lower cost of slow international sourcing is financially sustainable when weighed against the high operational cost of customer abandonment and RTO caused by long delivery delays.³ For the Philippine market, optimizing for speed generally overrides optimizing for the absolute lowest product cost. Rapid, reliable local logistics—even if slightly more expensive—drastically lower the RTO rate and increase the potential for positive customer feedback and repeat business. This makes leveraging local suppliers and reliable logistics partners a strategic necessity for stability and high-volume competitive niches.³ Specialized dropshipping agents, such as Niche Dropshipping, are often employed to provide expert solutions tailored to navigating these complex sourcing and logistical problems.⁴

Question 5: What is my definitive strategy for managing high Cash-on-Delivery (COD) failure rates and financial reconciliation?

The reliance on COD is non-negotiable given the low percentage of credit card holders.⁴ However, COD carries a significant risk of delivery refusal, non-collection, and the resulting costly Return to Origin (RTO).¹¹ A robust strategy is required to transform COD management from a passive risk into a proactive quality filter.

Mitigation through Financial and Operational Controls

Effective COD management involves a multi-layered approach to customer behavior modification and verification:

1. **Financial Incentivization:** Actively reward customers who choose prepaid online methods (e.g., exclusive discounts, loyalty rewards, or promotions) to encourage a

positive shift away from COD.¹¹

2. **Imposition of COD Fees:** Implement a nominal fee specifically for the COD payment option. This financial friction acts as a filter, discouraging casual shoppers and ensuring that those who select COD are genuinely interested in the product, thereby reducing non-serious orders.¹¹
3. **Verification and Vetting:** Institute strict customer detail verification and mandatory order confirmation steps. Utilizing tools such as machine learning algorithms can assist in identifying orders with a high probability of RTO, enabling proactive operational measures.¹¹
4. **Communication Protocol:** Employ real-time tracking and constant customer notifications to keep customers informed about their order status and delivery schedule. This transparency minimizes missed delivery attempts and enhances overall customer experience.¹¹

These mitigation measures ensure that implementing fees and verification steps on COD transactions acts not just as a cost recovery mechanism, but as a proactive filter. Customers who accept this friction demonstrate higher purchase intent, leading to a higher quality of sale and better data for future targeting. The ultimate goal is to maximize low-risk prepaid transactions while ensuring that necessary COD transactions are executed only with highly vetted customers, minimizing logistical waste and financial risk.

COD Risk Mitigation Strategies for the Philippine Market

Strategy	Operational Implementation	Primary Goal
Nominal COD Fees	Charge a small, non-refundable fee (e.g., ₱50) for COD option	Discourage frivolous orders and incentivize prepaid
Customer Verification	Mandate phone confirmation/SMS link verification for COD orders	Filter out high-risk, fake, or low-intent customers
Prepaid Incentives	Offer exclusive 5-10% discount for payments via GCash/Maya	Shift customer behavior toward secure, prepaid methods
Reliable Logistics	Partner with couriers offering real-time tracking and notifications	Reduce missed deliveries due to customer unavailability

Section 4: Regulatory and Financial Compliance (Questions 6, 7, & 8)

This pillar establishes the non-negotiable legal and fiscal prerequisites required to legitimize, stabilize, and scale operations within the Philippines.

Question 6: Am I fully compliant with Department of Trade and Industry (DTI) and Bureau of Internal Revenue (BIR) registration requirements necessary for legal operation?

As an e-commerce retailer, a dropshipping business must comply with local licensing and tax laws to operate legally.¹⁸ This process begins with formal registration as a sole proprietor.

The Mandatory Registration Process

1. **DTI Business Name Registration:** Sole proprietors must first secure their business name with the Department of Trade and Industry (DTI) through the Business Name Registration System (BNRS).¹⁹ The DTI registration confirms the legal identity of the business, though it is not a license to operate. Registration fees vary based on the territorial scope (Barangay, City/Municipality, Regional, or National).²⁰
2. **BIR Tax Authority Registration:** Following DTI registration, the business must register with the Bureau of Internal Revenue (BIR) by submitting the accomplished registration form (BIR Form No. 1901).²⁰ This can be accomplished online via the NewBizReg Portal or through a walk-in application at the designated Revenue District Office (RDO).²⁰ Mandatory payments include the Annual Registration Fee (₱500) and the Documentary Stamp Tax (₱30).²⁰ The outcome of this process is the crucial Certificate of Registration (BIR Form No. 2303), which establishes the official tax status and authorizes the issuance of necessary receipts and invoices.²⁰

It is important to note that the Mayor's Permit or Local Government Unit (LGU) permit is generally no longer a prerequisite for BIR registration, as per a BIR order issued in June 2020

designed to streamline the business registration process.²⁰

This formal compliance—securing the DTI Certificate and the BIR Form 2303—is the critical gateway to unlocking access to scalable digital financial infrastructure. An unregistered business is severely limited, often restricted primarily to high-risk COD, whereas legal documentation is strictly mandated by reliable local payment gateways for business account activation.²¹ Failure to register locks the dropshipper out of secure, low-risk digital payment methods, thereby perpetuating high-risk COD operations.

Mandatory Philippine Business Registration Checklist for Sole Proprietors

Agency	Required Step/Document	Purpose	Impact of Non-Compliance
DTI	Business Name Registration (BNRS)	Legal right to use business name and prerequisite for BIR	Inability to register with BIR or open formal accounts
BIR	Form 1901 Filing	Tax registration, acquisition of TIN, and tax type setup	Illegal operation, penalties, cannot get BIR 2303
BIR	Certificate of Registration (Form 2303)	Business authorization and necessary document for payment gateway activation	Restriction to COD or personal bank accounts, limiting scale
BIR	Annual Registration Fee (₱500)	Mandatory compliance payment	Non-renewal penalties

Question 7: How will I structure my operations to handle import customs duties and domestic tax liabilities (Income and Sales Tax)?

Beyond registration, ongoing fiscal management requires adherence to domestic tax liabilities

and strategic management of international import customs.

Tax Liabilities and Customs Management

As a functioning e-commerce retail business, the dropshipper is required to pay federal income tax and must collect and remit any applicable sales tax, depending on the municipality's requirements.¹⁸

For international sourcing, specific attention must be paid to customs duty thresholds. Any imports valued higher than the duty-free threshold, typically around \$800 USD, may be subject to customs fees.²² To avoid delays, unexpected fees, or penalties, all products must be accurately classified using Harmonized System (HS) codes, which determine the applicable tariff rates.²²

Liability and the DDP Strategy

While the end customer is technically and legally liable for customs taxes²², allowing the delivery process to surprise the customer with unexpected fees results in severe negative feedback, delivery refusal, and significant brand damage. To ensure a smooth, professional delivery experience, many successful dropshippers utilize Delivered Duty Paid (DDP) shipping. Under DDP, the seller proactively covers these costs upfront, integrating them directly into the product pricing.²²

Adopting DDP transforms a potential legal and logistical risk into a strong competitive advantage in customer experience. Dropshippers sourcing internationally must calculate the tariff risk and integrate DDP costs into their pricing strategy to mitigate RTO risk caused by customers refusing delivery due to unexpected customs charges.

Question 8: Have I secured reliable payment gateway partnerships (e.g., PayMongo, GCash, Maya) and met their compliance standards?

Scaling operations necessitates securing reliable, secure payment gateways that align with local consumer preferences. Given the market reality, the business must integrate payment

solutions that cater to the majority market segment, primarily mobile wallets (GCash and Maya) and bank transfers, often facilitated by local aggregators like PayMongo.²¹

To activate a formal business account with these major processors, the dropshipper must provide mandated legal documents. Specifically, gateways like PayMongo strictly require the submission of the DTI Certificate and the BIR Certificate of Registration (Form 2303).²¹ This requirement underscores the fundamental link between regulatory formality (Question 6) and operational scale (Question 8). Initial efforts must prioritize completing the DTI/BIR registration rapidly to unlock access to the robust, lower-risk digital financial ecosystem, thereby strategically reducing long-term dependence on the unstable COD method.

Section 5: Customer Experience and Scaling (Questions 9 & 10)

The final pillar addresses the long-term sustainability of the dropshipping model through brand equity, customer liability management, and platform strategy.

Question 9: How will I maintain exceptional customer service, manage returns, and communicate policies clearly when I do not control fulfillment?

The inherent limitation of dropshipping is the lack of direct control over inventory handling and fulfillment.¹² However, the dropshipper remains the "seller of record" and is legally responsible for all customer communication, disputes, refunds, and returns.²⁵ Any miscommunication or error originating from the upstream supplier can immediately result in the retailer providing misinformation, leading to poor customer perception.²⁵

Proactive Service as Risk Mitigation

Customer service in dropshipping functions primarily as a mechanism for mitigating risks generated by the third-party supply chain. When fulfillment errors occur (e.g., incorrect or damaged items¹²), the retailer must be equipped to process returns and refunds "gracefully"

to maintain trust and secure positive feedback.²⁵

A robust strategy relies on preemptive, transparent communication:

1. **Transparent Shipping Policy:** Clearly define all operational details, including order processing times, shipping methods, and expected delivery windows. This is essential for managing customer expectations and reducing anxiety caused by potentially longer transit times.²⁶
2. **Detailed FAQ Page:** Anticipate and answer all common customer questions related to ordering, tracking, and product use. Providing self-service information saves time for the customer service team and increases customer satisfaction at the point of inquiry.²⁶
3. **Comprehensive Product Data:** Ensure that all product pages import and display as much detailed information as possible. Minimal product data can be misleading, leading to customer confusion and unnecessary returns.¹⁷

Allocating significant resources to a well-trained customer support infrastructure is paramount, as this team serves as the crucial barrier protecting the brand's reputation from the inevitable operational failures associated with third-party logistics and supplier errors.

Question 10: Is my chosen platform strategy (Marketplace vs. Independent Store) scalable and optimized for long-term branding in the Philippines?

The choice of sales channel has profound implications for brand growth, data ownership, and profitability. Dropshippers generally have two options: dominant local marketplaces or independent e-commerce stores.

Strategic Evolution of Sales Channels

1. **Marketplaces (Shopee/Lazada):** These platforms operate under a Business-to-Business-to-Consumer (B2B2C) model, allowing independent retailers to leverage the platform's massive, established traffic and integrated logistics infrastructure.²⁷ Starting here allows for rapid product testing and market validation with reduced upfront marketing costs.
2. **Independent Stores (e.g., Shopify):** Building a dedicated e-commerce store provides the retailer with complete control over branding, customer experience, and crucial customer data.⁷ While requiring greater initial investment in marketing and site

development⁸, this channel offers maximum control over profit margins and intellectual property.

The most viable strategic path for sustained, high-margin growth involves a planned pivot. Utilizing Shopee or Lazada initially provides the expediency necessary for initial market entry and traffic acquisition. However, long-term brand equity and defensible scale can only be achieved by consistently driving traffic toward an independent, branded digital storefront.⁷ By owning the customer relationship and proprietary data on a platform like Shopify, the seller can cultivate brand loyalty and ensure genuine scalability. Furthermore, specialized dropshipping agents can provide localized guidance, optimizing the process of sourcing, logistics, and channel management to support this evolution.⁴

Conclusions and Recommendations

Dropshipping in the Philippines offers significant entrepreneurial opportunity, but requires a strategic approach that acknowledges and mitigates the unique operational risks presented by the archipelagic geography and the market's high reliance on Cash on Delivery.

The analysis confirms that the entrepreneurial focus must extend beyond simple product sourcing to encompass meticulous due diligence across all ten critical areas:

1. **Prioritize Defensibility over Price:** Select specialized, quality niches (Q1) that minimize direct, fatal price competition from established Asian suppliers.
2. **Model Operational Risk:** Integrate the costs associated with failed COD transactions (RTO) into the foundational pricing strategy (Q2) to ensure financial stability against inevitable logistical failures.
3. **Vetting is Primary:** Recognize that supplier operational reliability (Q3) is the primary determinant of customer satisfaction and brand reputation. Invest in partners that provide fast, transparent fulfillment.
4. **Speed is Value:** Optimize logistics for inter-island speed, utilizing local warehouses or express courier options (Q4). The strategic cost of speed is offset by the reduction in RTO and customer dissatisfaction.
5. **Formalize Compliance Immediately:** View DTI and BIR registration (Q6) not as mere legal hurdles, but as the critical prerequisite for accessing sophisticated, secure digital payment gateways (Q8), essential for mitigating the pervasive COD risk.
6. **Ensure Total Price Transparency:** Adopt a Delivered Duty Paid (DDP) shipping model (Q7) for international sourcing, absorbing customs risks upfront to eliminate unexpected costs for the customer, thereby protecting the brand experience and preventing delivery refusal.
7. **Invest in Service Infrastructure:** Allocate sufficient resources to proactive customer

service and clear policy communication (Q9) to serve as the brand's firewall against the operational failures inherent in third-party fulfillment.

8. **Plan the Platform Pivot:** Begin with marketplaces for rapid validation but commit to building an independent, branded e-commerce store (Q10) for long-term ownership of the customer relationship and scalable profitability.

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