



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

January 1997

CUSTOMS MEMORANDUM ORDER
NO. 2-97

TO : ALL COLLECTORS OF CUSTOMS
IMPORTERS AND ALL OTHERS CONCERNED

Pursuant to Executive Order No. 388, the articles specifically listed in Annexes "A" and "B", which are entered or withdrawn from warehouses in the Philippines for consumption shall be levied the rates of duty therein prescribed upon the effectivity of this Executive Order.

Sections 1 & 2 of EO No. 388 states:

"Sec. 1. The articles specifically listed in Annex "A" hereof, classified under Section 104 of the Tariff and Customs Code of 1978, as amended, shall have the Most-Favored Nation (MFN) rates of import duty in accordance with the schedule indicated opposite each article as specified in columns 4-7 of said Annex.

Sec. 2. The articles specifically listed in Annex "B" hereof, classified under Section 104 of the Tariff and Customs Code of 1978, as amended, shall be subject to the ASEAN Common Effective Preferential Tariff (CEPT) in accordance with the schedule indicated opposite each article as specified in columns 4-7 of said Annex. These articles shall be subject to qualification under the Rules of Origin as provided for in the Agreement on the CEPT scheme for the AFTA signed on 28 January 1992."

This Executive Order takes effect 21 January 1997.


GUILLERMO L. PARAYNO, JR.
Commissioner

MALACAÑANG
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

EXECUTIVE ORDER NO. 388

MODIFYING THE NOMENCLATURE AND RATES OF IMPORT DUTY ON CERTAIN IMPORTED ARTICLES UNDER SECTION 104 OF THE TARIFF AND CUSTOMS CODE OF 1978 (PRESIDENTIAL DECREE NO. 1464), AS AMENDED

WHEREAS, Sections 104, 401 and 402 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464), as amended, empower the President, upon the recommendation of the National Economic and Development Authority, to increase, reduce or remove existing protective rates of import duty, as well as to modify the form of duty.

NOW, THEREFORE, I, FIDEL V. RAMOS, President of the Republic of the Philippines, by virtue of the powers vested in me by law, do hereby order:

SECTION 1. The articles specifically listed in Annex "A" hereof, as classified under Section 104 of the Tariff and Customs Code of 1978, as amended, shall have the Most-Favored-Nation (MFN) rates of import duty in accordance with the schedule indicated opposite each article as specified in columns 4-7 of said Annex.

SEC. 2. The articles specifically listed in Annex "B" hereof, classified under Section 104 of the Tariff and Customs Code of 1978, as amended, shall be subject to the ASEAN Common Effective Preferential Tariff (CEPT) in accordance with the schedule indicated opposite each article as specified in columns 4-7 of said Annex.

SEC. 3. The nomenclature and the rates of import duty on tariff headings not enumerated and those listed but represented by the symbol "x x" shall remain in force and effect.

SEC. 4. Upon the effectivity of this Executive Order, the articles specifically listed in the aforesaid Annexes "A" and "B" which are entered or withdrawn from warehouses in the Philippines for consumption shall be levied the rates of duty therein prescribed. With respect to the articles listed in Annex "B", they shall be subject to qualification under the Rules of Origin

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as provided for in the Agreement on the CEPT Scheme for the AFTA signed on 28 January 1992.

SEC. 5. All Presidential issuances, administrative rules and regulations, or parts thereof, which are inconsistent with this Executive Order are hereby revoked or modified accordingly.

SEC. 6. This Executive Order shall take effect fifteen (15) days following its complete publication in two (2) newspapers of general circulation in the Philippines.

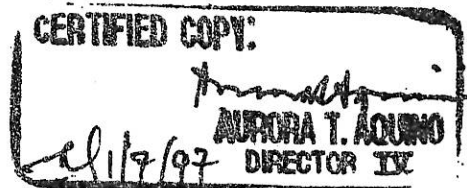
DONE in the City of Manila, this 27th day of December in the year of Our Lord, Nineteen Hundred and Ninety-Six.



By the President:



RUBEN D. TORRES
Executive Secretary



"ANNEX A"

HDG. NO.	HARMONIZED SYSTEM CODE	DESCRIPTION	Rate of Duty, (%)			
			1997	1 January		
				1998	1999	2000
(1)	(2)	(3)	(4)	(5)	(6)	(7)
10.05		Maize (corn).				
	1005.10 00	- x x x				
	1005.90	- Other:				
	1005.90 10	--- Popcorn	20	10	10	10
	1005.90 90	--- Other:				
	1005.90 91	---- In-Quota	35	35	35	35
	1005.90 92	---- Out-Quota	100*	80	65	65
21.06		Food preparations not elsewhere specified or included.				
	2106.10 00	- x x x				
	2106.90	- Other:				
	2106.90 10	--- Flavouring materials, n.e.s., of the kind used in the food and drink industries; other food preparations to be used as raw materials in preparing composite concentrates for making beverages	3	3	3	3
	2106.90 20	--- x x x				
	2106.90 30	--- x x x				
	2106.90 40	--- x x x				
	2106.90 50	--- x x x				
	2106.90 60	--- Non-alcoholic composite concentrates for simple dilution with water to make beverages.	10	3	3	3
	2106.90 90	--- x x x				

* 80% effective 1 July 1997 until June 30, 1999 and 65% thereafter as per E.O. 313

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HDG. NO.	HARMONIZED SYSTEM CODE	DESCRIPTION	Rate of Duty, (%)			
			1997	1 January		
				1998	1999	2000
(1)	(2)	(3)	(4)	(5)	(6)	(7)
23.03		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.				
	2303.10 00	- Residues of starch manufacture and similar residues	10	3	3	3
	2303.20 00	- x x x				
	2303.30 00	- x x x				
23.09		Preparations of a kind used in animal feeding.				
	2309.10 00	- x x x				
	2309.90	- Other:				
	2309.90 10	--- Feed Additives	3	3	3	3
	2309.90 20	--- Premixes	10	3	3	3
	2309.90 30	--- x x x				
	2309.90 90	--- x x x				
25.20		Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders				
	2520.10	- Gypsum; anhydrite:				
	2520.10 10	--- x x x				

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HDG. NO.	HARMONIZED SYSTEM CODE	DESCRIPTION	Rate of Duty, (%)			
			1997	1 January		
				1998	1999	2000
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2520.10 20	--- Gypsum:				
	2520.10 21	---- Raw gypsum	3	3	3	3
	2520.10 29	---- x x x				
	2520.20 00	- x x x				
25.23		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether not coloured or in the form of clinkers.				
	2523.10	- x x x				
	2523.10 10	--- x x x				
	2523.10 90	--- x x x				
		- Portland cement				
	2523.21 00	-- x x x				
	2523.29 00	-- Other	3	10	10	3
	2523.30 00	- x x x				
	2523.90	- x x x				
	2523.90 10	--- x x x				
	2523.90 90	--- x x x				

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HDG. NO.	HARMONIZED SYSTEM CODE	DESCRIPTION	Rate of Duty, (%)			
			1997	1 January		
				1998	1999	2000
(1)	(2)	(3)	(4)	(5)	(6)	(7)
28.17	2817.00 00	Zinc oxide; zinc peroxide.	20	10	10	3
33.02		Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.				
	3302.10 00	- Of a kind used in the food or drink industries	3	3	3	3
	3302.90 00	- x x x				
38.22	3822.00 00	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading no. 30.02 or 30.06	3	3	3	3

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HDG. NO.	HARMONIZED SYSTEM CODE	DESCRIPTION	Rate of Duty, (%)			
			1997	1 January		
				1998	1999	2000
(1)	(2)	(3)	(4)	(5)	(6)	(7)

48.10

Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets.

- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:

4810.11

- - Weighing not more than 150 g/m2:

4810.11 10

- - - x x x

4810.11 20

- - - Face paper (i.e., glossy paper coated on one side)

3 3 3 3

4810.11 90

- - - x x x

48.11

Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of the kind described in heading No. 48.03, 48.09 or 48.10

4811.10 00

- x x x

- x x x

4811.21

-- x x x

4811.21 10

--- x x x

4811.21 90

--- x x x

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HDG. NO.	HARMONIZED SYSTEM CODE	DESCRIPTION	Rate of Duty, (%)			
			1997	1 January		
				1998	1999	2000
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	4811.29	-- X X X				
	4811.29 10	--- X X X				
	4811.29 90	--- X X X				
		- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):				
	4811.31	-- Bleached, weighing more than 150g/m ² :				
	4811.31 10	--- X X X				
	4811.31 90	--- X X X				
	4811.39	-- Other				
	4811.39 10	--- X X X				
	4811.39 20	--- Release paper	3	3	3	3
	4811.39 90	--- X X X				
55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning.				
	5503.10 00	- X X X				
	5503.20 00	- Of polyesters	3	3	3	3
55.06		Synthetic staple fibres, carded, combed or otherwise processed for spinning.				
	5506.10 00	- X X X				
	5506.20 00	- Of polyesters	3	3	3	3

HDG. NO.	HARMONIZED SYSTEM CODE	DESCRIPTION	Rate of Duty, (%)			
			1997	1 January		
				1998	1999	2000
(1)	(2)	(3)	(4)	(5)	(6)	(7)
72.07		Semi-finished products of iron or non-alloy steel.				
	7207.11	- Containing by weight less than 0.25% of carbon:				
		-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness:				
	7207.11 10	--- Containing by weight less than 0.10% of carbon	3	3	3	3
	7207.11 90	--- Other	10	3	3	3
	7207.12 00	-- x x x				
	7207.19 00	-- x x x				
	7207.20	- Containing by weight 0.25% or more of carbon:				
	7207.20 10	--- x x x				
	7207.20 90	--- Others	10	3	3	3
72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.				
	7213.10	- x x x				
	7213.10 10	--- x x x				
	7213.10 90	--- x x x				
	7213.20	- x x x				
	7213.20 10	--- x x x				
	7213.20 90	--- x x x				
	7213.91	- Other:				
		-- Of circular cross-section measuring less than 14 mm in diameter:				
	7213.91 10	--- x x x				
	7213.91 20	--- Containing by weight less than 0.25% of carbon:				

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HDG. NO.	HARMONIZED SYSTEM CODE	DESCRIPTION	Rate of Duty, (%)			
			1997	1 January		
				1998	1999	2000
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	7213.91 21	---- Containing by weight less than 0.10% of carbon	3	3	3	3
	7213.91 29	---- Other	10	3	3	3
	7213.91 90	--- x x x				
	7213.99	-- Other:				
	7213.99 10	--- x x x				
	7213.99 20	--- Containing by weight less than 0.25% of carbon:				
	7213.99 21	---- Containing by weight less than 0.10% of carbon	3	3	3	3
	7213.99 29	---- Other	10	3	3	3
	7213.99 90	--- x x x				
73.06		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.				
	7306.10 00	- x x x				
	7306.20 00	- x x x				
	7306.30	- x x x				
	7306.30 10	--- x x x				
	7306.30 90	--- x x x				
	7306.40	- Other, welded, of circular cross-section, of stainless steel:				
	7306.40 10	--- x x x				
	7306.40 20	--- Stainless steel pipes and tubes, longitudinally welded with external diameter of 105 mm and below, other than those of subheading No. 7306.40 40	30	20	20	20
	7306.40 30	--- x x x				
	7306.40 40	--- Pipes and tubes, containing by weight at least 30% nickel, of an external diameter not exceeding 10 mm	3	3	3	3
	7306.40 90	--- Other	30	20	20	20
	7306.50	- x x x				

HDG. NO.	HARMONIZED SYSTEM CODE	DESCRIPTION	Rate of Duty, (%)			
			1997	1 January		
				1998	1999	2000
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	7306.50 10	--- x x x				
	7306.50 90	--- x x x				
	7306.60 00	- x x x				
	7306.90	- Other:				
	7306.90 10	--- Bundy-weld pipes and tubes	3	3	3	3
	7306.90 90	--- x x x				
73.08		Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.				
	7308.10	- Bridges and bridge-sections:				
	7308.10 10	--- Prefabricated modular type joined by shear connectors	10	3	3	3
	7308.10 90	--- Other	30	20	20	20
	7308.20	- Towers and lattice masts:				
	7308.20 10	--- Prefabricated modular type joined by shear connectors	10	3	3	3
	7308.20 90	--- Other	30	20	20	20
	7308.30 00	- x x x				
	7308.40	- Equipment for scaffolding, shuttering, propping or pit-propping:				
	7308.40 10	--- Prefabricated modular type joined by shear connectors	10	3	3	3
	7308.40 90	--- Other	30	20	20	20
	7308.90	- Other:				

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HDG. NO.	HARMONIZED SYSTEM CODE	DESCRIPTION	Rate of Duty, (%)			
			1997	1 January		
				1998	1999	2000
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	7308.90 10	--- Prefabricated modular type joined by shear connectors				
	7308.90 90	--- Other	10	3	3	3
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or or steel, not electrically insulated.	30	20	20	20
	7312.10	- Stranded wire, ropes and cables:				
	7312.10 10	--- X X X				
	7312.10 20	--- Plated or coated with brass, of a nominal diameter not exceeding 3 mm				
	7312.10 90	--- X X X	3	3	3	3
	7312.90 00	- X X X				
74.08		Copper wire.				
	7408.11 00	- Of refined copper: -- Of which the maximum cross-sectional dimension exceeds 6 mm				
	7408.19 00	-- X X X	3	3	3	3
		- X X X				
	7408.21 00	-- X X X				
	7408.22 00	-- X X X				
	7408.29 00	-- X X X				

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HDG. NO.	HARMONIZED SYSTEM CODE	DESCRIPTION	Rate of Duty, (%)			
			1997	1 January		
				1998	1999	2000
(1)	(2)	(3)	(4)	(5)	(6)	(7)
84.36		Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.				
	8436.10 00	- x x x				
		- x x x				
	8436.21 00	-- x x x				
	8436.29 00	-- x x x				
	8436.80	- Other machinery:				
	8436.80 10	--- Automated horticultural climate control plant and equipment	3	3	3	3
	8436.80 90	--- Other	3	3	3	3
		-- x x x				
	8436.91 00	-- x x x				
	8436.99 00	-- x x x				
84.81		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.				
	8481.10 00	- x x x				
	8481.20 00	- x x x				
	8481.30 00	- x x x				
	8481.40 00	- x x x				
	8481.80	- Other appliances:				
	8481.80 10	--- x x x				
	8481.81 20	--- x x x				

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HDG. NO.	HARMONIZED SYSTEM CODE	DESCRIPTION	Rate of Duty, (%)			
			1997	1 January		
				1998	1999	2000
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	8481.80 30	--- x x x				
	8481.80 40	--- Pneumatically controlled valves	3	3	3	3
	8481.80 50	--- Hog nipple waterer	3	3	3	3
	8481.80 60	--- Gas cock/valve whether or not fitted with piezo- electric igniters for stoves and ranges	3	3	3	3
	8481.80 90	--- x x x				
	8481.90 00	- x x x				
94.06		Prefabricated buildings.				
	9406.00 10	--- Greenhouses equipped with mechanical or thermal equipment	3	3	3	3
	9406.00 90	--- Other	30	20	20	20

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ANNEX "B"

HDG. NO.	HARMONIZED SYSTEM CODE	DESCRIPTION	APPLICABLE ASEAN CEPT RATES			
			1 January			
			1997	1998	1999	2000
(1)	(2)	(3)	(4)	(5)	(6)	(7)
28.17	2817.00 00	Zinc oxide; zinc peroxide	5	5	5	3
29.17		Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.				
		- x x x				
	2917.11 00	-- x x x				
	2917.12 00	-- x x x				
	2917.13 00	-- x x x				
	2917.14 00	-- x x x				
	2917.19	-- x x x				
	2917.19 10	--- x x x				
	2917.19 90	--- x x x				
	2917.20 00	- x x x				
		- x x x				
	2917.31 00	-- x x x				
	2917.32 00	-- Diocyl orthophthalates	5	5	5	3
	2917.33 00	-- x x x				
	2917.34 00	-- x x x				
	2917.35 00	-- x x x				
	2917.36	-- x x x				
	2917.36 10	--- x x x				
	2917.36 90	--- x x x				
	2917.37 00	-- x x x				
	2917.39	-- x x x				
	2917.39 10	--- x x x				
	2917.39 20	--- x x x				
	2917.39 90	--- x x x				