



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

August 18, 1992

CUSTOMS MEMORANDUM ORDER
NO. 99-92

TO: All Collector of Customs
Service/Division and Section Chiefs, and
All Others Concerned

SUBJECT: Guidelines in the Implementing and
Application of Executive Order No. 8
dated July 24, 1992 entitled "RESTRUC-
TURING THE RATES OF IMPORT DUTIES AND
AMENDING THE CLASSIFICATION OF CERTAIN
ARTICLES UNDER SECTION 104 OF THE TARIFF
AND CUSTOMS CODE OF 1978, AS AMENDED."

1. Enclosed is a copy of Executive Order No. 8 together with ANNEXES "A" and "B" thereof.
2. The articles listed in said ANNEXES as classified under Section 104 of the Tariff and Customs Code of 1978, as amended, shall pay the rates of import duty, to be applied by stages, in accordance with the schedules opposite each article: Provided, that the rates of duty indicated for 1996 shall continue to be levied, imposed and collected in the succeeding years until otherwise modified.
3. The rates of import duties and the classification of the other articles under Section 104 of the Tariff and Customs Code of 1978, as amended, which are not affected by the provisions of Section 1 of said Executive Order shall remain in force and effect.
4. The Executive Order No. 8 takes effect on August 30, 1992, thirty (30) days following the publication on July 30, 1992 in two (2) national newspapers of general circulations.
5. Reckoning Date - In reckoning the date for the imposition/collection of the new rates of duty, the following shall be observed:

5.1 For imported articles entered for consumption -

The imported articles are deemed entered for consumption in the Philippines when the specified entry form is properly filed and accepted, together with any related documents required by the provisions of the TCCP and/or regulations to be filed with such form at the time of entry, at the port or station and accepted by the customs official designated to receive such entry papers; and any duties, taxes, fees and/or other lawful charges required to be paid at the time of making such entry have been paid or secured to be paid with the customs official designated to receive such monies; provided that the articles have previously arrived within the limits of the port of entry. Accordingly, the new rates of duty shall be applied/imposed if any one of the following takes place on or after August 30, 1992:

- 5.1.1 arrival of the shipment covered; or
- 5.1.2 filing of the import entry; or
- 5.1.3 payment of the duties, taxes, fees and/or other charges or securing of such payment.

5.2 For imported articles withdrawn from warehouses -

The imported articles shall be deemed withdrawn for consumption from warehouses in the Philippines when the specified form is properly filed together with any related documents required by the provisions of the TCCP and/or regulations to be filed with such form at the time of withdrawal, and accepted by the customs official designated to receive the withdrawal entry; and any duties, taxes, fees and/or other lawful charges required to be paid at the time of withdrawal have been deposited with the customs official designated to receive such payment. Accordingly, the new rates of duty shall be applied/imposed if any one of the following takes place on or after August 30, 1992.

- 5.2.1 filing of withdrawal entry;
- 5.2.2 payment of duties, taxes and other charges.


 GUILLERMO L. PARAYNO, JR.
 Commissioner

Office of the President
of the Philippines
Malacañang

Manila, July 28, 1992

CMO. 99. 92

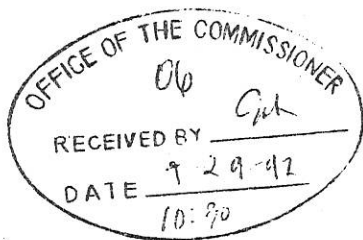
S i r :

Enclosed, for your information and guidance, is a certified copy of Executive Order No. 8 dated July 24, 1992 entitled "RESTRUCTURING THE RATES OF IMPORT DUTIES AND AMENDING THE CLASSIFICATION OF CERTAIN ARTICLES UNDER SECTION 104 OF THE TARIFF AND CUSTOMS CODE OF 1978, AS AMENDED".

Very truly yours,

AURORA T. AQUINO
Director IV

Hon. Guillermo Parayno
Commissioner
Bureau of Customs
M a n i l a



Executive Order No. 8

CMO-99-92

**RESTRUCTURING THE RATES OF IMPORT DUTIES AND
AMENDING THE CLASSIFICATION OF CERTAIN ARTICLES
UNDER SECTION 104 OF THE TARIFF AND CUSTOMS CODE
OF 1978, AS AMENDED**

WHEREAS, the promotion of economic recovery and sustainable long-run growth requires the removal of structural impediments to enable the private sector to operate in a system in which market signals enhance its efficiency and economic potential;

WHEREAS, among the structural impediments that must be removed are import restrictions that have not only hampered the flow of trade between the Philippines and the rest of the world but have also hindered the efficient development of local industries;

WHEREAS, the lifting of import restrictions may create difficulties for Philippine industries at the outset as they adjust to a more open trade regime;

WHEREAS, the industries adversely affected by the removal of import restrictions will need interim support measures that will enable them to develop their competitiveness and efficiency in a market-oriented environment;

WHEREAS, in the interim, the Government must provide increased tariff protection to said industries in lieu of the import restrictions.

NOW THEREFORE, I, FIDEL V. RAMOS, President of the Philippines, by virtue of the powers vested in me by Section 401 of Presidential Decree No. 1464, as amended, do hereby order that;

SECTION 1. The articles listed in ANNEXES "A" and "B" hereof as classified under Section 104 of the Tariff and Customs Code of 1978, as amended, shall pay the rates of import duty, to be applied by stages, in accordance with the schedules indicated opposite each article: Provided, That

(M)

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the rates of duty indicated for 1996 shall continue to be levied, imposed and collected in the succeeding years until otherwise modified.

SECTION 2. The rates of import duties and the classification of the other articles under Section 104 of the Tariff and Customs Code of 1978, as amended, which are not affected by the provisions of Section 1 hereof, shall remain in force and effect.

SECTION 3. Upon the effectivity of this Executive Order, the aforementioned articles in Annexes "A" and "B" hereof which are entered or withdrawn from warehouses for use in the Philippines shall be subject to the rates of duty herein prescribed.

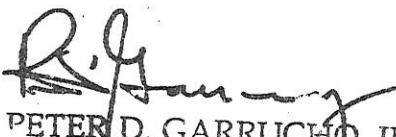
SECTION 4. All laws, orders, issuances, rules, and regulations, or parts thereof inconsistent with this Executive Order are hereby repealed or modified accordingly.

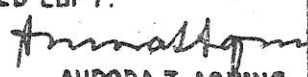
SECTION 5. This Executive Order shall take effect thirty (30) days following its publication in two (2) national newspapers of general circulation in the Philippines.

DONE IN THE CITY OF MANILA, this 24th day of July in the year of Our Lord, Nineteen Hundred and Ninety Two.



By the President:


PETER D. GARRUCHO, JR.
Acting Executive Secretary

CERTIFIED COPY:

AURORA T. AQUINO
DIRECTOR IV

92 00218

ANNEX "A"

CMO-99-94

H.D.G. NO.	HARMONIZED SYSTEM CODE	DESCRIPTION	Rate of Duty (%)				
			1 July				
			1992	1993	1994	1995	1996

01.01 Live horses, asses, mules and hinnies.

- Horses:						
0101.11 00	- - Pure-bred breeding animals	20	20	20	10	10
0101.19 00	- - Other	60	50	40	30	30
0101.20 00	- Asses, mules and hinnies	60	50	40	30	30

01.04 Live sheep and goats

0104.10	- x x x					
0104.10 10	- - x x x					
0104.10 90	- - x x x					
0104.20	- Goats					
0104.20 10	- - x x x					
0104.20 90	- - - Other	60	50	40	30	30

01.05 Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.

- Weighing not more than 185 g:						
0105.11	- - Fowls of the species Gallus domesticus:					
0105.11 10	- - - Chicks, for breeding	3	3	3	3	3
0105.11 90	- - - x x x					
0105.19	- - Other:					
0105.19 10	- - - Ducks, geese and turkeys for breeding	3	3	3	3	3
0105.19 90	- - - Other	35	30	30	30	30
0105.91	- - Fowls of the species Gallus domesticus:					
0105.91 10	- - - Chicken, for breeding	3	3	3	3	3
0105.91 20	- - - Game cock or any male chicken for cock fighting	80	70	50	30	30
0105.91 90	- - - Other	35	30	30	30	30
0105.99	- - Other:					
0105.99 10	- - - Ducks, geese, and turkeys	80	70	50	30	30
0105.99 90	- - - Other	35	30	30	30	30

01.06 0106.00 Other live animals.

(Handwritten signature)

ANNEX "A"

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HKG. NO.	HARMONIZED SYSTEM CODE	DESCRIPTION	Rate of Duty (%)				
			1 July				
			1992	1993	1994	1995	1996
	0106.00.10	- - - x x x					
	0106.00.90	- - - Other:					
	0106.00.91	- - - Dogs					
	0106.00.92	- - - Live animals chiefly for food, (e.g., frog)	100	80	60	30	30
	0106.00.99	- - - Other	100 45	80 40	60 35	30 30	30 30
02.01		Meat of bovine animals, fresh or chilled					
	0201.10.00	- Carcasses and half-carcasses	60	50	40	30	30
	0201.20.00	- Other cuts with bone in	60	50	40	30	30
	0201.30.00	- Boneless	60	50	40	30	30
02.02		Meat of bovine animals, frozen					
	0202.10.00	- Carcasses and half-carcasses	60	50	40	30	30
	0202.20.00	- Other cuts with bone in	60	50	40	30	30
	0202.30.00	- Boneless	60	50	40	30	30
02.04		Meat of sheep or goat, fresh, chilled or frozen					
	0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	60	50	40	30	30
		- Other meat of sheep, fresh or chilled:					
	0204.21.00	- - Carcasses and half-carcasses	60	50	40	30	30
	0204.22.00	- - Other cuts with bone in	60	50	40	30	30
	0204.23.00	- - Boneless	60	50	40	30	30
	0204.30.00	- Carcasses and half-carcasses of lamb, frozen	60	50	40	30	30
		- Other meat of sheep, frozen:					
	0204.41.00	- - Carcasses and half-carcasses	60	50	40	30	30
	0204.42.00	- - Other cuts with bone in	60	50	40	30	30
	0204.43.00	- - Boneless	60	50	40	30	30
	0204.50.00	- Meat of goats	60	50	40	30	30
02.05	0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	60	50	40	30	30
02.06		Edible offal of bovine animals, swine,					

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HKG. NO.	HARMONIZED SYSTEM CODE	DESCRIPTION	Rate of Duty (%)				
			1 July				
			1992	1993	1994	1995	1996

		sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen						
0206.10	00	- of bovine animals, fresh or chilled	60	50	40	30	30	
		- of bovine animals, frozen						
0206.21	00	- - Tongues	60	50	40	30	30	
0206.22	00	- - Livers	60	50	40	30	30	
0206.29	00	- - Other	60	50	40	30	30	
0206.30	00	- x x x						
		- of swine, frozen						
0206.41	00	- - Livers	60	50	40	30	30	
0206.49	00	- - Other	60	50	40	30	30	
0206.80	00	- Other, frozen or chilled	60	50	40	30	30	
0206.90	00	- Other, frozen	60	50	40	30	30	
02.08		Other meat and edible meat offal, fresh, chilled or frozen						
0208.10	00	- Of rabbits or hares	100	80	60	30	30	
0208.20	00	- Frogs' legs	100	80	60	30	30	
0208.90	00	- Other	100	80	60	30	30	
02.10		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.						
		- Meat of swine:						
0210.11	00	- - Hams, shoulders and cuts thereof, with bone in	100	80	60	30	30	
0210.12	00	- - Bellies (streaky) and cuts thereof	100	80	60	30	30	
0210.19	00	- - Other	100	80	60	30	30	
0210.20	00	- Meat of bovine animals	100	80	60	30	30	
0210.90	00	- Other, including edible flours and meals of meat or meat offal	100	80	60	30	30	
03.01		Live fish.						



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HDMG. NO.	HARMONIZED SYSTEM CODE	DESCRIPTION	Rate of Duty (t)				
			1 July				
			1992	1993	1994	1995	1996
0301.10	00	- Ornamental fish	60	50	40	30	30
		- Other live fish:					
0301.91	00	- - Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>)	60	50	40	30	30
0301.92	00	- - Eels (<i>Anguilla</i> spp.)	60	50	40	30	30
0301.93	00	- - Carp	60	50	40	30	30
0301.99	00	- - Other	60	50	40	30	30
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.					
		- Salmonidae, excluding livers and roes:					
0302.11	00	- - Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>)	60	50	40	30	30
0302.12	00	- - Pacific salmon (<i>Oncorhynchus</i> spp.), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	60	50	40	30	30
0302.19	00	- - Other	60	50	40	30	30
		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:					
0302.21	00	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	60	50	40	30	30
0302.22	00	- - Plaice (<i>Pleuronectes platessa</i>)	60	50	40	30	30
0302.23	00	- - Sole (<i>Solea</i> spp.)	60	50	40	30	30
0302.29	00	- - Other	60	50	40	30	30
		- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:					
0302.31		- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>):					
0302.31	10	- - - x x x					
0302.31	20	- - - When imported during the months of March to July	60	50	40	30	30
0302.32		- - Yellowfin tunas (<i>Thunnus albacares</i>):					
0302.32	10	- - - x x x					
0302.32	20	- - - When imported during the months of March to July	60	50	40	30	30
0302.33		- - Skipjack or stripe-bellied bonito:					
0302.33	10	- - - x x x					

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H.D.G. NO.	HARMONIZED SYSTEM CODE	DESCRIPTION	Rate of Duty (%)				
			1 July	1992	1993	1994	1995
0302.33	20	- - - When imported during the months of March to July	60	50	40	30	30
0302.39		- - Other:					
0302.39	10	- - - x x x					
0302.39	20	- - - When imported during the months of March to July	60	50	40	30	30
0302.40	00	- Herrings (<i>Clupea harengus</i> , <i>Clupea Pallasii</i>), excluding livers and roes	60	50	40	30	30
0302.50	00	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	60	50	40	30	30
0302.61		- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>):					
0302.61	10	- - - x x x					
0302.61	20	- - - When imported during the months of March to July	60	50	40	30	30
0302.62	00	- - Haddock (<i>Melanogrammus aeglefinus</i>)	60	50	40	30	30
0302.63	00	- - Coalfish (<i>Pollachius virens</i>)	60	50	40	30	30
0302.64		- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>scomber japonicus</i>):					
0302.64	10	- - - x x x					
0302.64	20	- - - When imported during the months of March to July	60	50	40	30	30
0302.65	00	- - Dogfish and other sharks	60	50	40	30	30
0302.66	00	- - Eels (<i>Anguilla spp.</i>)	60	50	40	30	30
0302.69	00	- - Other	60	50	40	30	30
0302.70	00	- x x x					
03.03		Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04					
0303.10	00	- x x x					
		- x x x					
0303.21	00	- - x x x					
0303.22	00	- - x x x					
0303.29	00	- - x x x					
		- x x x					
0303.31	00	- - x x x					
0303.32	00	- - x x x					
0303.33	00	- - x x x					
0303.39	00	- - x x x					
0303.41		- - x x x					
0303.41	10	- - - x x x					
0303.41	20	- - - x x x					
0303.42		- - x x x					



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H.D.G. NO.	HARMONIZED SYSTEM CODE	DESCRIPTION	Rate of Duty (%)				
			1 July				
			1992	1993	1994	1995	1996

0303.42 10	- - - x x x							
0303.42 20	- - - x x x							
0303.43	- - x x x							
0303.43 10	- - - x x x							
0303.43 20	- - - x x x							
0303.49	- - x x x							
0303.49 10	- - - x x x							
0303.49 20	- - - x x x							
0303.50 00	- x x x							
0303.60 00	- x x x							
	- x x x							
0303.71	- - x x x							
0303.71 10	- - - x x x							
0303.71 20	- - - x x x							
0303.72 00	- - x x x							
0303.73 00	- - x x x							
0303.74	- - x x x							
0303.74 10	- - - x x x							
0303.74 20	- - - x x x							
0303.75 00	- - x x x							
0303.76 00	- - x x x							
0303.77 00	- - x x x							
0303.78 00	- - x x x							
0303.79	- - Other							
0303.79 10	- - - Bangus (milkfish), frozen (except fillets)							
0303.79 90	- - - Other	60	50	40	30	30		
0303.80 00	- x x x	30	30	30	30	30		

03.04 Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.

0304.10	- Fresh or chilled:							
0304.10 10	- - - Fillets	60	50	40	30	30		
0304.10 90	- - - Other	30	30	30	30	30		
0304.20	- Frozen fillets:							
0304.20 10	- - - Bangus (milkfish)	60	50	40	30	30		
0304.20 90	- - - Other	30	30	30	30	30		
0304.90 00	- Other	30	30	30	30	30		

03.05 Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption.

