



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

July 14, 2017

**CUSTOMS MEMORANDUM CIRCULAR**  
NO. 103 - 2017

To: All Deputy Commissioners  
All Directors and Division Chiefs  
All District/Port Collectors  
And Others Concerned

**Subject: EO No. 23/Rates of Import Duty on Various Agricultural Products**

Attached is the letter dated July 12, 2017 of Atty. Concepcion Zeny E. Ferrolino-Enad, Director III, Malacañang Records Office (MRO) endorsing a certified copy of Executive Order No. 23 dated April 27, 2017 entitled: **"EXTENDING THE EFFECTIVITY OF THE MOST-FAVOURED-NATION RATES OF DUTY ON CERTAIN AGRICULTURAL PRODUCTS UNDER REPUBLIC ACT NO. 10863, OTHERWISE KNOWN AS THE CUSTOMS MODERNIZATION AND TARIFF ACT, AND THE OTHER PHILIPPINE COMMITMENTS UNDER THE WORLD TRADE ORGANIZATION DECISION ON WAIVER RELATING TO SPECIAL TREATMENT FOR RICE OF THE PHILIPPINES."**

For your information and guidance.

For record purposes, please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt hereof.

  
**NICANOR E. FAELDON**  
Commissioner



JUL 17 2017



MALACAÑAN PALACE  
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

EXECUTIVE ORDER NO. 23

**EXTENDING THE EFFECTIVITY OF THE MOST-FAVOURED-NATION RATES OF DUTY ON CERTAIN AGRICULTURAL PRODUCTS UNDER REPUBLIC ACT NO. 10863, OTHERWISE KNOWN AS THE CUSTOMS MODERNIZATION AND TARIFF ACT, AND THE OTHER PHILIPPINE COMMITMENTS UNDER THE WORLD TRADE ORGANIZATION DECISION ON WAIVER RELATING TO SPECIAL TREATMENT FOR RICE OF THE PHILIPPINES**

**WHEREAS**, the World Trade Organization (WTO) Agreement on Agriculture (“Agreement”) embodies the multilateral trading rules governing agriculture;

**WHEREAS**, Republic Act (RA) No. 8178 or the “Agricultural Tarrification Act” adopts the use of tariffs in lieu of non-tariff import restrictions to protect local producers of agricultural products, except in the case of rice;

**WHEREAS**, the Philippine government secured “Special Treatment” for rice under Article 4.2 and Section B of Annex 5 of the Agreement which temporarily permitted the country to impose quantitative restrictions in the importation of rice;

**WHEREAS**, the Special Treatment expired on 30 June 2012 as scheduled in the Rectification and Modification of Schedule LXXV – Republic of the Philippines contained in the WTO documents G/MA/TAR/RS/99/Rev.1 dated 27 September 2006 and WT/Let/562 on 08 February 2007 but has been reinstated up to 30 June 2017 by virtue of the WTO Decision on Waiver Relating to Special Treatment for Rice of the Philippines (“Waiver”) contained in WTO document WT/L/42 dated 24 July 2014;

**WHEREAS**, paragraphs 2-8 of the Waiver also embody the terms and conditions including the concessions on rice contained in its “Annex A” and the other concessions to reduce the Most Favoured Nation (MFN) rates of duty on certain agricultural products, and Executive Order (EO) 190 (s. 2015) was issued to implement the said tariff concessions;

THE PRESIDENT OF THE PHILIPPINES

**WHEREAS**, on 1 July 2017, the Waiver Relating to Special Treatment for Rice shall cease to exist;

**WHEREAS**, Section 1608 of RA No. 10863 authorizes the President of the Philippines, upon the recommendation of the National Economic and Development Authority (NEDA), to increase, reduce or remove existing protective rates of import duty; and

**WHEREAS**, the NEDA Board, during its meeting on 20 February 2017, approved the extension of the reduced rates of duty on the agricultural products in EO No. 190 for another three (3) years.

**NOW, THEREFORE, I, RODRIGO ROA DUTERTE**, President of the Philippines, by virtue of the powers vested in me by the Constitution and existing laws, do hereby order:

**SECTION 1. Rates for Articles in Annexes A and B.** From the date of effectivity of this Order, the articles specifically listed in Annexes A and B hereof, as classified under Section 1611 of RA No. 10863, which are entered or withdrawn from warehouses in the Philippines shall be subject to the MFN rates of import duty indicated in Columns 4, 5, 6, 7 and 8 of said Annexes.

**SECTION 2. Articles represented with XXX.** The Nomenclature and the rates of import duty on tariff headings not enumerated and those listed but represented by the symbol XXX shall remain in force and in effect.

**SECTION 3. Minimum Access Volume (MAV) commitments on rice.** The MAV commitments of 805,200 MT on rice made in exchange for the waiver shall likewise remain in force and in effect.

**SECTION 4. Repeal.** All other issuances, administrative rules and regulations, or parts thereof, which are inconsistent with this Order are hereby revoked or modified accordingly.

**SECTION 5. Separability.** If any provision of this Order is declared invalid or unconstitutional, the other provisions not affected thereby shall remain valid and subsisting.

**SECTION 6. Effectivity.** This Order shall take effect immediately following its complete publication in the Official Gazette or in a newspaper of general circulation in the Philippines, and shall be applicable until 30 June 2020 or until such time that a law amending certain provisions relating to rice tariffication in RA No. 8178 is enacted, whichever comes first, after which the MFN rates of duty as provided for in Column 8 of Annexes A and B shall then apply.



amy

DONE, in the City of Manila, this 27<sup>th</sup> day of April, in the year of our Lord Two Thousand and Seventeen.

*R Duterte*



By the President:

*[Signature]*  
**SALVADOR C. MEDIALDEA**  
Executive Secretary

Office of the President  
MALACAÑANG RECORDS OFFICE  
**CERTIFIED COPY**  
*[Signature]*  
ATTY. CONCEPCION ZENY E. FERROLINO-ENAD  
DIRECTOR III  
7-12-2017  
9-12-2017

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Temporary Modification of MFN Rates of Duty on Rice

Hdg. No.	AHTN Code 2012	DESCRIPTION	Rates of Duty (%)				
			2017	Starting 01 January			
				2018	2019	2020	2021
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
10.06		<b>Rice.</b>					
	1006.10	- Rice in the husk (paddy or rough):					
	1006.10.10	-- X X X					
	1006.10.90	-- Other:					
	1006.10.90A	--- In-Quota	35	35	35	35	40
	1006.10.90B	--- X X X					
	1006.20	- Husked (brown) rice:					
	1006.20.10	-- Thai Hom Mali rice:					
	1006.20.10A	--- In-Quota	35	35	35	35	40
	1006.20.10B	--- X X X					
	1006.20.90	-- Other:					
	1006.20.90A	--- In-Quota	35	35	35	35	40
	1006.20.90B	--- X X X					
	1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed:					
	1006.30.30	-- Glutinous rice:					
	1006.30.30A	--- In-Quota	35	35	35	35	40
	1006.30.30B	--- X X X					
	1006.30.40	-- Thai Hom Mali rice:					
	1006.30.40A	--- In-Quota	35	35	35	35	40
	1006.30.40B	--- X X X					
		-- Other:					
	1006.30.91	--- Parboiled rice:					
	1006.30.91A	---- In-Quota	35	35	35	35	40
	1006.30.91B	---- X X X					
	1006.30.99	---- Other:					
	1006.30.99A	---- In-Quota	35	35	35	35	40
	1006.30.99B	---- X X X					
	1006.40	- Broken rice:					
	1006.40.10	-- Of a kind used for animal feed:					
	1006.40.10A	--- In-Quota	35	35	35	35	40
	1006.40.10B	--- X X X					
	1006.40.90	-- Other:					
	1006.40.90A	--- In-Quota	35	35	35	35	40
	1006.40.90B	--- X X X					

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Temporary Modification of MFN Rates of Duty on Non-Rice Products

Hdg. No.	AHTN Code 2012	DESCRIPTION	Rates of Duty (%)				
			2017	Starting 01 January			
				2018	2019	2020	2021
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
02.06		<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.</b>					
	0206.10.00 to 0206.30.00	- X X X					
		- Of swine, frozen:					
	0206.41.00	-- Livers	5	5	5	5	5
	0206.49.00 to 0206.90.00	- X X X					
02.07		<b>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.</b>					
		- Of fowls of the species <i>Gallus domesticus</i> :					
	0207.11.00 to 0207.14.30B	---- X X X					
		--- Other:					
	0207.14.91	---- Mechanically deboned or separated meat	5	5	5	5	40
	0207.14.99 to 0207.14.99B	---- X X X					
		- Of turkeys:					
	0207.24.00 to 0207.24.00B	--- X X X					
	0207.25.00	-- Not cut in pieces, frozen:					
	0207.25.00A	--- In-Quota	20	20	20	20	30
	0207.25.00B	--- Out-Quota	20	20	20	20	35
	0207.26.00 to 0207.26.00B	---- X X X					
	0207.27	-- Cuts and offal, frozen:					
	0207.27.10 to 0207.27.10B	---- X X X					
		--- Other:					
	0207.27.91	---- Mechanically deboned or separated meat:					
	0207.27.91A	----- In-Quota	5	5	5	5	30
	0207.27.91B	----- Out-Quota	5	5	5	5	40
	0207.27.99	---- Other:					
	0207.27.99A	---- In-Quota	20	20	20	20	30
	0207.27.99B	---- Out-Quota	20	20	20	20	40
	0207.41.00 to 0207.60.00F	-- X X X					
02.09		<b>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.</b>					
	0209.10.00	- Of pigs	5	5	5	5	5
	0209.90.00	- Other	5	5	5	5	5

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Temporary Modification of MFN Rates of Duty on Non-Rice Products

Hdg. No.	AHTN Code 2012	DESCRIPTION	Rates of Duty (%)				
			2017	Starting 01 January			
				2018	2019	2020	2021
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
04.03		<b>Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.</b>					
	0403.10 to 0403.10.90	-- X X X					
	0403.90	- Other:					
	0403.90.10	-- Buttermilk	1	1	1	1	3
	0403.90.90	-- X X X					
04.05		<b>Butter and other fats and oils derived from milk; dairy spreads.</b>					
	0405.10.00	- Butter	5	5	5	5	7
	0405.20.00 to 0405.90.90	-- X X X					
04.06		<b>Cheese and curd.</b>					
	0406.10 to 0406.10.20	-- X X X					
	0406.20	- Grated or powdered cheese, of all kinds:					
	0406.20.10	-- In packages of a gross weight exceeding 20 kg	1	1	1	1	3
	0406.20.90	-- Other	1	1	1	1	7
	0406.30.00 to 0406.90.00	- X X X					
07.13		<b>Dried leguminous vegetables, shelled, whether or not skinned or split.</b>					
	0713.10	- Peas ( <i>Pisum sativum</i> ):					
	0713.10.10	-- Suitable for sowing	3	3	3	3	3
	0713.10.90	-- Other	3	3	3	3	3
	0713.20 to 0713.90.90	-- X X X					
08.02		<b>Other nuts, fresh or dried, whether or not shelled or peeled.</b>					
	0802.11.00 to 0802.22.00	-- X X X					
		- Walnuts:					
	0802.31.00	-- In shell	3	3	3	3	3
	0802.32.00	-- Shelled	3	3	3	3	3
		- Chestnuts ( <i>Castanea spp.</i> ):					
	0802.41.00 to 0802.90.00	- X X X					

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Temporary Modification of MFN Rates of Duty on Non-Rice Products

Hdg. No.	AHTN Code 2012	DESCRIPTION	Rates of Duty (%)				
			2017	Starting 01 January			
				2018	2019	2020	2021
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>08.06</b>		<b>Grapes, fresh or dried.</b>					
	0806.10.00	- Fresh	7	7	7	7	7
	0806.20.00	- X X X					
<b>12.05</b>		<b>Rape or colza seeds, whether or not broken.</b>					
	1205.10.00	- Low erucic acid rape or colza seeds	1	1	1	1	1
	1205.90.00	- Other	1	1	1	1	1
<b>12.08</b>		<b>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.</b>					
	1208.10.00	- X X X					
	1208.90.00	- Other	3	3	3	3	3
<b>15.14</b>		<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>					
		- Low erucic acid rape or colza oil and its fractions:					
	1514.11.00	-- Crude oil	3	3	3	3	3
	1514.19	-- Other:					
	1514.19.10	--- Fractions of unrefined oil	3	3	3	3	3
	1514.19.90	--- Other	3	3	3	3	3
		- Other:					
	1514.91	-- Crude oil:					
	1514.91.10	--- Other rape or colza oil	3	3	3	3	3
	1514.91.90	--- Other	3	3	3	3	3
	1514.99	-- Other:					
	1514.99.10	--- Fractions of unrefined oil	3	3	3	3	3
		--- Other:					
	1514.99.91	---- Other rape or colza oil	3	3	3	3	3
	1514.99.99	---- Other	3	3	3	3	3
<b>16.02</b>		<b>Other prepared or preserved meat, meat offal or blood.</b>					
	1602.10 to 1602.20.00	-- X X X					
		- Of poultry of heading 01.05:					
	1602.31	-- Of turkeys:					
	1602.31.10	--- X X X					
		--- Other:					
	1602.31.91	---- Mechanically deboned or separated meat	5	5	5	5	40
	1602.31.99 to 1602.90.90B	---- X X X					

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Temporary Modification of MFN Rates of Duty on Non-Rice Products

Hdg. No.	AHTN Code 2012	DESCRIPTION	Rates of Duty (%)				
			2017	Starting 01 January			
				2018	2019	2020	2021
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
20.04		<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.</b>					
	2004.10.00	- Potatoes	0	0	0	0	10
	2004.90 to 2004.90.90	-- XXX					
23.06		<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.</b>					
	2306.10.00 to 2306.30.00	- XXX					
	2306.41	- Of rape or colza seeds:					
		-- Of low erucic acid rape or colza seeds:					
	2306.41.10	--- Of low erucic acid rape seeds	1	1	1	1	3
	2306.41.20	--- Of low erucic acid colza seeds	1	1	1	1	3
	2306.49	-- Other:					
	2306.49.10	--- Of other rape seeds	1	1	1	1	3
	2306.49.20	--- Of other colza seeds	1	1	1	1	3
	2306.50.00 to 2306.90.90	-- XXX					

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