

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

November 13, 2015

CUSTOMS MEMORANDUM CIRCULARNO. 163-2015

TO: All Deputy Commissioners
All Directors / District and Port Collectors
All Chiefs of Divisions Concerned

SUBJECT: *Executive Order No. 190 / Modifying the MFN Rates of Duty / Waiver To Special Treatment For Rice Of The Philippines*

Attached is the letter dated November 11, 2015 of Director Marianito M. Dimaandal, Malacañang Records Office endorsing a certified copy of Executive Order No. 190 entitled: **"MODIFYING THE MOST-FAVOURED-NATION (MFN) RATES OF DUTY ON CERTAIN AGRICULTURAL PRODUCTS UNDER THE TARIFF AND CUSTOMS CODE OF THE PHILIPPINES (TCCP), AS AMENDED, IN ORDER TO IMPLEMENT THE PHILIPPINE TARIFF COMMITMENTS UNDER THE WORLD TRADE ORGANIZATION DECISION ON WAIVER RELATING TO SPECIAL TREATMENT FOR RICE OF THE PHILIPPINES."**

Be informed that this Executive Order was published in the Manila Bulletin November 12, 2015 issue.

For your guidance.

Please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt hereof.


ALBERTO D. LINA
Commissioner





MALACAÑAN PALACE
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

EXECUTIVE ORDER NO. 190

MODIFYING THE MOST-FAVOURED-NATION (MFN) RATES OF DUTY ON CERTAIN AGRICULTURAL PRODUCTS UNDER THE TARIFF AND CUSTOMS CODE OF THE PHILIPPINES (TCCP), AS AMENDED, IN ORDER TO IMPLEMENT THE PHILIPPINE TARIFF 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, 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;

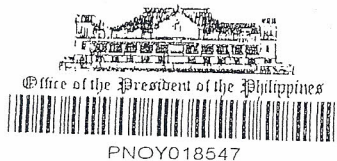
WHEREAS, the Special Treatment has*been reinstated up to 30 June 2017 by virtue of the WTO Decision on Waiver Relating to Special Treatment for Rice of the Philippines (“Waiver”) contained in WTO document WT/L/42 dated 24 July 2014;

WHEREAS, paragraphs 2-8 of the Waiver also embody the terms and conditions including the concessions in rice contained in its “Annex A” and the other concessions to reduce the Most Favoured Nation (MFN) rates of duty on certain agricultural products;

WHEREAS, Section 401 of the TCCP, as amended, authorizes the President of the Philippines, upon the recommendation of National Economic and Development Authority (NEDA), to modify import duties as required or as appropriate; and

WHEREAS, the NEDA Board, during its meeting on 16 February 2015 approved the tariff modification schedule on certain agricultural products.

NOW, THEREFORE, I, BENIGNO S. AQUINO III, President of the Republic of the Philippines, by virtue of the powers vested in me by law, do hereby order:



THE PRESIDENT OF THE PHILIPPINES



SECTION 1. Rates for Articles in Annexes A and B. From the date of effectivity of this Executive Order, the articles specifically listed in Annexes A and B hereof, as classified under Section 104 of the TCCP, as amended, which are entered or withdrawn from warehouses in the Philippines shall be subject to the MFN rates of import duty indicated in Column 4 of said Annexes.

SECTION 2. Rates for Articles in Annexes A and B upon the Expiration of the Waiver. The concession entered by the Philippine government shall cease to exist upon the expiration of the Waiver. The MFN rates of duty as provided for in Column 5 of Annexes A and B shall then apply.

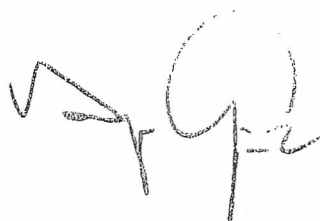
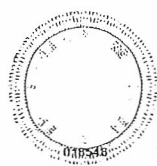
SECTION 3. Articles represented with X X X. The Nomenclature and the rates of import duty on tariff headings not enumerated and those listed but represented by the symbol X X X shall remain in force and in effect.

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

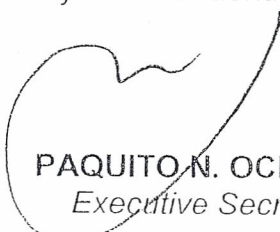
SECTION 5. Separability. If any provision of this Executive Order is declared invalid or unconstitutional, the other provisions not affected thereby shall remain valid and subsisting.

SECTION 6. Effectivity. This Executive Order shall take effect immediately following its complete publication in the Official Gazette or in a newspaper of general circulation in the Philippines.

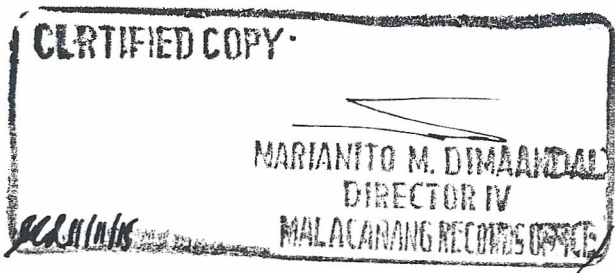
DONE, in the City of Manila, this 5th day of November in the year of Our Lord, Two Thousand and Fifteen.

By the President:



PAQUITO N. OCHOA, JR.
Executive Secretary



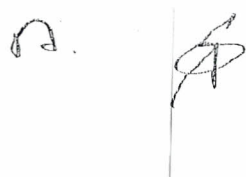
Temporary Modification of MFN Rates of Duty on Rice

Hdg. No.	AHTN Code 2012	DESCRIPTION	Rate of Duty (%)	
			Starting 01 Jan. 2015 – 30 June 2017	Starting 01 July 2017
(1)	(2)	(3)	(4)	(5)
10.06		Rice.		
	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	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	40
	1006.20.10B	--- X X X		
	1006.20.90	-- Other:		
	1006.20.90A	--- In-Quota	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	40
	1006.30.30B	--- X X X		
	1006.30.40	-- Thai Hom Mali rice:		
	1006.30.40A	--- In-Quota	35	40
	1006.30.40B	--- X X X		
		-- Other:		
	1006.30.91	--- Parboiled rice:		
	1006.30.91A	---- In-Quota	35	40
	1006.30.91B	---- X X X		
	1006.30.99	--- Other:		
	1006.30.99A	---- In-Quota	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	40
	1006.40.10B	--- X X X		
	1006.40.90	-- Other:		
	1006.40.90A	--- In-Quota	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	Rate of Duty (%)	
			2014 - 30 June 2017	Starting 01 July 2017
(1)	(2)	(3)	(4)	(5)
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.		
	0206.10.00 to 0206.30.00	- X X X		
		- Of swine, frozen:		
	0206.41.00	-- Livers	5	5
	0206.49.00 to 0206.90.00	- X X X		
02.07		Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.		
		- 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	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	30
	0207.25.00B	--- Out-Quota	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	30
	0207.27.91B	----- Out-Quota	5	40
	0207.27.99	---- Other:		
	0207.27.99A	---- In-Quota	20	30
	0207.27.99B	---- Out-Quota	20	40





Hdg. No	AHTN Code 2012	DESCRIPTION	Rate of Duty (%)	
			2014 - 30 June 2017	Starting 01 July 2017
(1)	(2)	(3)	(4)	(5)
	0207.41.00 to 0207.60.00F	-- X X X		
02.09		Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.		
	0209.10.00	- Of pigs	5	5
	0209.90.00	- Other	5	5
04.03		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.		
	0403.10 to 0403.10.90	-- X X X		
	0403.90	- Other:		
	0403.90.10	-- Buttermilk	1	3
	0403.90.90	-- X X X		
04.05		Butter and other fats and oils derived from milk; dairy spreads.		
	0405.10.00	- Butter	5	7
	0405.20.00 to 0405.90.90	-- X X X		
04.06		Cheese and curd.		
	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	3
	0406.20.90	-- Other	1	7
	0406.30.00 to 0406.90.00	- X X X		
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split.		
	0713.10	- Peas (<i>Pisumsativum</i>):		

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Hdg. No.	AHTN Code 2012	DESCRIPTION	Rate of Duty (%)	
			2014 – 30 June 2017	Starting 01 July 2017
(1)	(2)	(3)	(4)	(5)
	0713.10.10	-- Suitable for sowing	3 ^a	3
	0713.10.90	-- Other	3	3
	0713.20			
	to			
	0713.90.90	-- X X X		
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.		
	0802.11.00			
	to			
	0802.22.00	-- X X X		
		- Walnuts:		
	0802.31.00	-- In shell	3	3
	0802.32.00	-- Shelled	3	3
		- Chestnuts (<i>Castanea spp.</i>):		
	0802.41.00			
	to			
	0802.90.00	- X X X		
08.06		Grapes, fresh or dried.		
	0806.10.00	- Fresh	7	7
	0806.20.00	- X X X		
12.05		Rape or colza seeds, whether or not broken.		
	1205.10.00	- Low erucic acid rape or colza seeds	1	1
	1205.90.00	- Other	1	1
12.08		FLOURS and meals of oil seeds or oleaginous fruits, other than those of mustard.		
	1208.10.00	- X X X		
	1208.90.00	- Other	3	3
15.14		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.		
		- Low erucic acid rape or colza oil and its fractions:		
	1514.11.00	-- Crude oil	3	3
	1514.19	-- Other:		
	1514.19.10	--- Fractions of unrefined oil	3	3
	1514.19.90	--- Other	3	3
		- Other:		


^a Zero duty until 31 December 2015 under the Agriculture and Fisheries Modernization Act, subject to submission of Certificate of Eligibility or Certificate of Accreditation issued by the Department of Agriculture-Regional Field Units, Bureau of Fisheries and Aquatic Resources, Department of Trade and Industry's regional and provincial offices, or the Board of Investments

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Hdg. No.	AHTN Code 2012	DESCRIPTION	Rate of Duty (%)	
			2014 – 30 June 2017	Starting 01 July 2017
(1)	(2)	(3)	(4)	(5)
	1514.91	-- Crude oil:		
	1514.91.10	--- Other rape or colza oil	3	3
	1514.91.90	--- Other	3	3
	1514.99	-- Other:		
	1514.99.10	--- Fractions of unrefined oil	3	3
		--- Other:		
	1514.99.91	---- Other rape or colza oil	3	3
	1514.99.99	---- Other	3	3
16.02		Other prepared or preserved meat, meat offal or blood.		
	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	40
	1602.31.99			
	to			
	1602.90.90B	--- X X X		
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.		
	2004.10.00	- Potatoes	0	10
	2004.90			
	to			
	2004.90.90	-- X X X		
23.06		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.		
	2306.10.00			
	to			
	2306.30.00	- X X X		
		- Of rape or colza seeds:		
	2306.41	-- Of low erucic acid rape or colza seeds:		
	2306.41.10	--- Of low erucic acid rape seeds	1	3
	2306.41.20	--- Of low erucic acid colza seeds	1	3
	2306.49	-- Other:		
	2306.49.10	--- Of other rape seeds	1	3
	2306.49.20	--- Of other colza seeds	1	3

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Hdg. No.	AHTN Code 2012	DESCRIPTION	Rate of Duty (%)	
			2014 - 30 June 2017	Starting 01 July 2017
(1)	(2)	(3)	(4)	(5)

2306.50.00
to
2306.90.90 -- X X X

