



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

CUSTOMS MEMORANDUM ORDER
NO. 17-1994

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

SUBJECT : Guidelines in the Implementation and Application of Executive Order No. 172 dated April 22, 1994, increasing the Minimum Tariff Rate from Zero to Three Percent on articles under Section 104 of the Tariff and Customs Code, as circulated under CMC No. 151-94 1994.

Further to CMC 151-94 dated 27 April 1994 mandating May 2, 1994 as the implementation date of Executive Order 172, the following clarificatory guidelines are hereby issued for the strict observance by all concerned:


- SECTION 1 : The article covered by executive Order # 172 shall pay three percent (3%) rate of import duty indicated under the Column for 1994.
- SECTION 2 : The rates of duty for same articles indicated under the column for 1995 shall continue to be levied, imposed and collected in the succeeding years unless otherwise provided.
- SECTION 3 : The three percent tariff rate of duty indicated in the said Executive Order shall not apply to the Philippine Schedule of Tariff reductions under the Common Effective Preferential Tariff (CEPT) Scheme for the ASEAN Free Trade Area (AFTA) which is embodied in Executive Order No. 145.
- SECTION 4 : Reckoning Date - The date of effectivity for the imposition of the 3% rate of duty shall be reckoned from the date of entry for consumption entry or the date of withdrawal from warehouse for warehousing entry.

CMO-17-1994

For articles entered for Consumption, the article is deemed entered when the specified entry is properly filed and any duties, taxes fees and/or other lawful charges have been paid or secured to be paid provided the imported articles have already arrived.

For articles withdrawn from warehouse, the imported article shall be deemed withdrawn from warehouse for consumption when the entry is properly filed and any duties, taxes, fees and/or other lawful charges required to be paid at the time of withdrawal have been paid.

SECTION 6 : Re-appraisal/Re-assignment. All shipments which are covered by ED 172 but which have not been assessed with the 3% rate of duty shall immediately be returned to the Formal Entry Division for purposes of imposing the 3% minimum rate of duty.


GUILLERMO L. PARAYNS JR.
Commissioner