



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

September 26, 1991

CUSTOMS MEMORANDUM ORDER
No. 84-91

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

SUBJECT : Guidelines in the Implementation and
Application of Executive Order No. 478.

Enclosed is a copy of Executive Order No. 478 modifying the rates of import duty of certain imported articles under Section 104 of the Tariff and Customs Code, as amended.

The Order shall be implemented/applied in accordance with the following guidelines:

1. The articles covered by the captioned Executive Order are those falling under heading Nos. 27.10 and 27.11 of Section 104 of the Tariff and Customs Code, as amended and listed in Annex "A" thereof and shall pay special duty of ₱0.95/liter or ₱151.05 per barrel on imported crude oil (Hdg. No. 27.09) and ₱1.00/liter on imported oil products (Hdg. No. 27.11) in addition to the existing ad valorem rates imposed on these articles.
2. The effectivity of the Executive Order is September 26, 1991 which is thirty (30) days after its publication in the newspaper of general circulation which was August 26, 1991.
3. Accordingly, in cases of entry for consumption, Executive Order No. 478 shall apply to imported articles covered by the Order where, at the time of its effectivity on September 26, 1991, the specified entry form has been properly filed and accepted and the duties, taxes, fees and/or other lawful charges paid or secured to be paid provided such articles has previously arrived within the limits of the Port of Entry concerned.

Jawada M. Kina

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In cases of withdrawal from warehouse for consumption, the said Executive Order shall apply to imported articles covered by the Order where, at the time of its effectivity on September 26, 1991, the specified withdrawal entry form has been properly filed and accepted and duties, taxes, fees and/or lawful charges have been deposited with the proper customs officials concerned.

Salvador M. Mison
SALVADOR M. MISON
Commissioner