



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

July 3, 1992

CUSTOMS MEMORANDUM ORDER

NO. 77-92

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

SUBJECT: Guidelines in the Implementation of the  
Changes in Tariff Rates on Certain Imported  
Articles for 1992-1993 Under Executive Order  
No. 470.

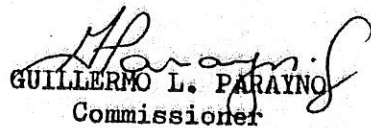
In the implementation of the second set of changes or modifications in the nomenclature and rates of import duty of certain articles for 1992-1993 as provided for in Executive Order No. 470, amending Section 104 of the Tariff and Customs Code, as amended, the following guidelines are hereby prescribed for the information of all concerned:

1. The articles listed in ANNEX "A" of E.O. No. 470 shall pay the rates of import duty indicated opposite each article as shown the July 1, 1992 column of said ANNEX until otherwise modified.
2. Articles not included/modified by the aforementioned Executive Order shall continue to be covered by the nomenclature and existing rates of import duty under Section 104 of the Tariff and Customs Code of 1990 (Presidential Decree No. 1464), as amended.
3. The effectivity of the new rates of duty is July 1, 1992.
4. Accordingly, in cases of entry for consumption, the new/modified rates of import duty provided for under the July 1, 1992 column of ANNEX "A" shall apply to imported articles listed in the said ANNEX where on or after July 1, 1992 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 have previously arrived within the limits of the Port of Entry concerned.

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5. In cases of withdrawal from warehouse for consumption, the new/modified rates of import duty provided for under the July 1, 1992 column of ANNEX "A" shall apply to imported articles listed in the said ANNEX where on July 1, 1992 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.

  
GUILLERMO L. PARAYNO  
Commissioner