



Republic of the Philippines  
Department of Finance  
**BUREAU OF CUSTOMS**  
1099 Manila

*Copy of*  
**MASTER COPY**

June 18, 2019

**CUSTOMS MEMORANDUM CIRCULAR**  
NO. 144 - 2019

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

**Subject: RATES OF IMPORT DUTY UNDER SECTION 1611 OF CUSTOMS MODERNIZATION AND TARIFF ACT (CMTA) OF 2016, IN RELATION TO EXECUTIVE ORDER NO. 82, SERIES OF 2019, MODIFYING THE NOMENCLATURE AND RATES OF IMPORT DUTY ON CERTAIN AGRICULTURAL PRODUCTS.**

With the effectivity of Executive Order No. 82, Series of 2019 (Modifying the Nomenclature and Rates of Import Duty on Certain Agricultural Products, under Section 1611 of Republic Act No. 10863, otherwise known as the Customs Modernization And Tariff Act (CMTA) of 2016), all concerned are informed that the articles specifically listed in Annex A thereof, as classified in compliance with Section 1611 of RA No. 10863 shall be subject to the Most Favoured Nation (MFN) rates and import duty in accordance with the schedule indicated opposite each article. Likewise, the rates of import duty on tariff headings and subheadings which are not enumerated, and those listed but represented by the symbol "XXX" shall remain in force and effect.

The Bureau of Customs' Electronic to Mobile (E2M) System is hereto required to reflect the modified nomenclature and rate of import duty pursuant to the said E.O.

For your information and guidance.

For records purposes, please confirm the dissemination of this Circular throughout your offices within fifteen (15) days from receipt thereof.



BOC-09-02688

**REY LEONARDO B. GUERRERO**

Commissioner

JUN 18 2019



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**MASTER COPY**

MALACAÑAN PALACE  
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

EXECUTIVE ORDER NO. 82

**MODIFYING THE NOMENCLATURE AND RATES OF IMPORT  
DUTY ON CERTAIN AGRICULTURAL PRODUCTS UNDER  
SECTION 1611 OF REPUBLIC ACT NO. 10863, OTHERWISE  
KNOWN AS THE CUSTOMS MODERNIZATION AND TARIFF ACT**

**WHEREAS**, Executive Order No. 23 (s. 2017) extended the temporary reduced rate of duty on certain agricultural products under Republic Act (RA) No. 10863, otherwise known as the Customs Modernization and Tariff Act, relative to the commitments of the Philippines under the World Trade Organization (WTO) decision on waiver concerning the Special Treatment for rice of the country;

**WHEREAS**, under EO No. 23, the reduced rates of duty on certain agricultural products, including mechanically deboned meat of chicken and turkey, and turkey meat and its offals, shall be applicable until 30 June 2020 or until such time that a law amending the provisions of RA No. 8178 on rice tariffication is enacted, whichever comes first;

**WHEREAS**, RA No. 11203 otherwise known as the Rice Tariffication Law, which liberalized the trading of rice and lifted the quantitative restrictions on the same, was signed into law on 14 February 2019;

**WHEREAS**, the present economic condition warrants the continued application of the reduced rate of duties on certain agricultural products to mitigate the impact of high prices of goods;

**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 rates of import duty; and

**WHEREAS**, the NEDA Board recommends the maintenance of the tariff rates under EO No. 23 for mechanically deboned meat of chicken and turkey, and turkey meat and its offals;

**NOW, THEREFORE, I, RODRIGO ROA DUTERTE**, President of the Republic of the Philippines, by virtue of the powers vested in me by law, do hereby order:

**SECTION 1. Rates of Import Duty.** The articles specifically listed in Annex A hereof, as classified in compliance with Section 1611 of RA No. 10863, shall be

THE PRESIDENT OF THE PHILIPPINES

subject to the Most Favoured Nation (MFN) rates of import duty in accordance with the schedule indicated opposite each article.

**SECTION 2. Articles Represented with "X X X".** The rates of import duty on tariff headings and subheadings which are not enumerated, and those listed but represented by the symbol "X X X" shall remain in force and in effect.

**SECTION 3. Levy on Articles.** Upon the effectivity of this Order, all articles which are specifically listed in Annex A hereof and are entered into, or withdrawn from warehouses in the Philippines for consumption, shall be levied the MFN rates of duty as therein prescribed.

**SECTION 4. Repeal.** All other issuances, administrative rules and regulations, or parts thereof, which are inconsistent with this Order are hereby repealed 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 after its publication in the Official Gazette or in a newspaper of general circulation, and shall be applicable until 31 December 2020.

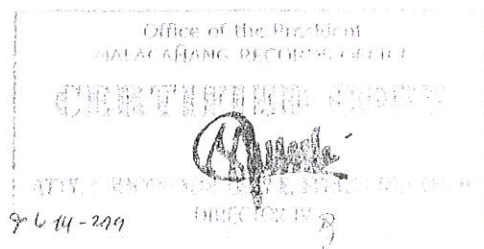
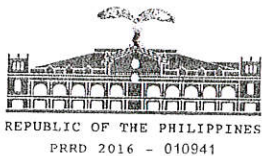
DONE, in the City of Manila, this 13<sup>th</sup> day of June in the year of Our Lord, Two Thousand and Nineteen.



*Roxas*

By the President:

*[Signature]*  
SALVADOR C. MEDIALDEA  
Executive Secretary



Hdg. No.	AHTN Code 2017	DESCRIPTION	Rates of Duty (%)	
			2019	2020
(1)	(2)	(3)	(4)	(5)
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 0207.13.00B	-- X X X		
	0207.14	-- Cuts and offal, frozen:		
	0207.14.10 to 0207.14.30B	--- X X X		
		--- Other:		
	0207.14.91	---- Mechanically deboned or separated meat	5	5
	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
	0207.25.00B	--- Out-Quota	20	20
	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
	0207.27.91B	----- Out-Quota	5	5
	0207.27.99	---- Other:		
	0207.27.99A	----- In-Quota	20	20
	0207.27.99B	----- Out-Quota	20	20
		- X X X:		
	0207.41.00 to 0207.60.00F	-- X X X:		