



MASTER COPY
hmm

20 January 2023

CUSTOMS MEMORANDUM CIRCULAR
No. 26-2023

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

**SUBJECT: EXECUTIVE ORDER (EO) NO. 10 (SERIES OF 2022) ON
"EXTENDING THE TEMPORARY MODIFICATION OF
RATES OF IMPORT DUTY ON VARIOUS PRODUCTS
UNDER SECTION 1611 OF REPUBLIC ACT NO. 10863,
OTHERWISE KNOWN AS THE CUSTOMS
MODERNIZATION AND TARIFF ACT" AND
EXECUTIVE ORDER (EO) NO. 13 (SERIES OF 2023) ON
"MAINTAINING THE TEMPORARY MODIFICATION OF
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"**

In view of the effectivity of EO No.10 (series of 2022) on "Extending the Temporary Modification of Rates of Import Duty on Various Products under Section 1611 of Republic Act No. 10863, otherwise known as the Customs Modernization And Tariff Act" on **3 January 2023** and EO No. 13 (series of 2023) on "Maintaining the Temporary Modification of 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" on **19 January 2023**, respectively, all concerned are informed that all articles specifically listed in Annex A of EO 10 (s. 2022) and EO 13 (s. 2023), which are entered into or withdrawn from warehouses in the Philippines for consumption, shall be levied the MFN rates of duty as prescribed therein.

Hence, the Bureau of Customs' Electronic to Mobile (E2M) System shall reflect the MFN rates of duty pursuant to the said EOs.

For information and guidance.

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

This Order shall take effect immediately.


7
JAN 06 2023
YOGI FILEMON L. RUIZ
Acting Commissioner



BOC-01-07210



MALACAÑAN PALACE
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

EXECUTIVE ORDER NO. 10

EXTENDING THE TEMPORARY MODIFICATION OF RATES OF IMPORT DUTY ON VARIOUS PRODUCTS UNDER SECTION 1611 OF REPUBLIC ACT NO. 10863, OTHERWISE KNOWN AS THE "CUSTOMS MODERNIZATION AND TARIFF ACT"

WHEREAS, the current global economic situation brought about by the COVID-19 pandemic, as well as other factors affecting the country's traditional sources of rice, corn, coal, and fresh, chilled or frozen meat of swine, cause uncertainty in the steady supply of said commodities;

WHEREAS, the high inflation caused by supply constraints, expected shortage in the global supply, and rise in international commodity prices present economic and trade implications to the country and the Filipino people;

WHEREAS, Executive Order (EO) Nos. 134 (s. 2021) and 135 (s. 2021) temporarily modified the Most Favoured Nation (MFN) rates of import duty on meat of swine (fresh, chilled or frozen) and rice until 17 May 2022 and 01 June 2022, respectively;

WHEREAS, EO No. 171 (s. 2022) extended the effectivity of the reduced tariff rates under EO Nos. 134 and 135, and reduced the tariff rates on maize (corn) and coal until 31 December 2022;

WHEREAS, there is a need to extend the effectivity of the reduced tariff rates on rice, maize (corn), coal, and meat of swine (fresh, chilled or frozen) to maintain affordable prices for the purpose of ensuring food security, help augment the supply of basic agricultural commodities in the country, reduce the cost of electricity, and diversify the country's market sources;

WHEREAS, Section 1608 of RA No. 10863 empowers the President, in the interest of general welfare and national security, and upon recommendation of the National Economic and Development Authority (NEDA), to increase, reduce or remove existing rates of import duty; and

WHEREAS, on 16 December 2022, the NEDA Board endorsed the extension of the reduced MFN tariff rates under EO No. 171 on meat of swine (fresh, chilled or frozen), maize

THE PRESIDENT OF THE PHILIPPINES

hrr

(corn) and rice until 31 December 2023, and coal beyond 31 December 2023, provided that the reduced tariff rates on coal shall be subject to a semestral review after the said period;

NOW, THEREFORE, I, FERDINAND R. MARCOS, JR., President of the Philippines, by virtue of the powers vested in me by the Constitution and existing laws, 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 subject to the MFN rates of duty in accordance with the schedule indicated opposite the article until 31 December 2023, except for coal which shall be applied zero duty beyond 31 December 2023.

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

The tariff rates on coal shall be subject to a semestral review after 31 December 2023. For this purpose, the NEDA Committee on Tariff and Related Matters shall submit to the President, through the Office of the Executive Secretary, its findings and recommendations on the matter, including analysis and monitoring of the coal market.

Section 2. Unaffected provisions. Except as expressly modified by this Order, all other provisions of EO No. 171 shall remain in full force and effect.

Section 3. Separability. If any section or part of this Order is declared to be unconstitutional or invalid, the other sections or provisions not otherwise affected shall remain in full force and effect.

Section 4. Repeal. All orders, rules, regulations, and issuances or parts thereof, which are inconsistent with this Order are hereby repealed or modified accordingly.

Section 5. Effectivity. This Order shall take effect immediately after its complete publication in the Official Gazette or in a newspaper of general circulation.

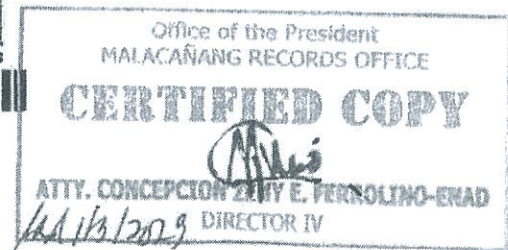
DONE, in the City of Manila, this 29th day of December, in the year of Our Lord, Two Thousand and Twenty-Two.

By the President:

[Handwritten signature]
7



[Handwritten signature]
LUCAS P. BERSAMIN
Executive Secretary



ANNEX A

Hdg. No.	AHTN 2022 Code	Description	MFN Rate of Duty (%)	
			2023	Starting 01 January 2024
(1)	(2)	(3)	(4)	(5)
02.03		Meat of swine, fresh, chilled or frozen.		
		- Fresh or chilled :		
	0203.11.00	-- Carcasses and half-carcasses :		
	0203.11.00.100	--- In-Quota	15	30
	0203.11.00.200	--- Out-Quota	25	40
	0203.12.00	-- Hams, shoulders and cuts thereof, with bone in :		
	0203.12.00.100	--- In-Quota	15	30
	0203.12.00.200	--- Out-Quota	25	40
	0203.19.00	-- Other :		
	0203.19.00.100	--- In-Quota	15	30
	0203.19.00.200	--- Out-Quota	25	40
		- Frozen :		
	0203.21.00	-- Carcasses and half-carcasses :		
	0203.21.00.100	--- In-Quota	15	30
	0203.21.00.200	--- Out-Quota	25	40
	0203.22.00	-- Hams, shoulders and cuts thereof, with bone in :		
	0203.22.00.100	--- In-Quota	15	30
	0203.22.00.200	--- Out-Quota	25	40
	0203.29.00	-- Other :		
	0203.29.00.100	--- In-Quota	15	30
	0203.29.00.200	--- Out-Quota	25	40
10.05		Maize (corn).		
	1005.10.00	- X X X		
	1005.90	- Other :		
	1005.90.10	-- X X X		
		-- Other :		

CMC NO. 26-2023 p-5

MASTER COPY

Hdg. No.	AHTN 2022 Code	Description	MFN Rate of Duty (%)	
			2023	Starting 01 January 2024
(1)	(2)	(3)	(4)	(5)
	1005.90.91	--- Fit for human consumption :		
	1006.90.91.100	---- In-Quota	5	35
	1006.90.91.200	---- Out-Quota	15	50
	1005.90.99	--- Other :		
	1005.90.99.100	---- In-Quota	5	35
	1005.90.99.200	---- Out-Quota	15	50
10.06		Rice.		
	1006.10	- Rice in the husk (paddy or rough) :		
	1006.10.10	-- X X X		
	1006.10.90	-- Other :		
	1006.10.90.100	--- In-Quota	35	40
	1006.10.90.200	--- Out-Quota	35	50
	1006.20	- Husked (brown) rice :		
	1006.20.10	-- Hom Mali rice :		
	1006.20.10.100	--- In-Quota	35	40
	1006.20.10.200	--- Out-Quota	35	50
	1006.20.90	-- Other :		
	1006.20.90.100	--- In-Quota	35	40
	1006.20.90.200	--- Out-Quota	35	50
	1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed :		
	1006.30.30	-- Glutinous rice :		
	1006.30.30.100	--- In-Quota	35	40
	1006.30.30.200	--- Out-Quota	35	50
	1006.30.40	-- Hom Mali rice :		
	1006.30.40.100	--- In-Quota	35	40
	1006.30.40.200	--- Out-Quota	35	50
	1006.30.50	-- Basmati rice :		
	1006.30.50.100	--- In-Quota	35	40
	1006.30.50.200	--- Out-Quota	35	50
	1006.30.60	-- Malys rice :		
	1006.30.60.100	--- In-Quota	35	40

cmc No - 26 - 2023 p-6

MASTER COPY
mmr

Hdg. No.	AHTN 2022 Code	Description	MFN Rate of Duty (%)	
			2023	Starting 01 January 2024
(1)	(2)	(3)	(4)	(5)
	1006.30.60.200	--- Out-Quota	35	50
	1006.30.70	-- Other fragrant rice :		
	1006.30.70.100	--- In-Quota	35	40
	1006.30.70.200	--- Out-Quota	35	50
		-- Other :		
	1006.30.91	--- Parboiled rice :		
	1006.30.91.100	---- In-Quota	35	40
	1006.30.91.200	---- Out-Quota	35	50
	1006.30.99	--- Other :		
	1006.30.99.100	---- In-Quota	35	40
	1006.30.99.200	---- Out-Quota	35	50
	1006.40	- Broken rice :		
	1006.40.10	-- Of a kind used for animal feed :		
	1006.40.10.100	--- In-Quota	35	40
	1006.40.10.200	--- Out-Quota	35	50
	1006.40.90	-- Other :		
	1006.40.90.100	--- In-Quota	35	40
	1006.40.90.200	--- Out-Quota	35	50
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.		
		- Coal, whether or not pulverised, but not agglomerated :		
	2701.11.00	-- Anthracite	0	0
	2701.12	-- Bituminous coal :		
	2701.12.10	--- Coking coal	0	0
	2701.12.90	--- Other	0	0
	2701.19.00	-- Other coal	0	0
	2701.20.00	- X X X		



MALACAÑAN PALACE
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

EXECUTIVE ORDER NO. 13

MAINTAINING THE TEMPORARY MODIFICATION OF 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, the current global economic situation brought about by the COVID-19 pandemic, as well as other factors affecting the country's traditional sources of mechanically deboned meat of chicken and turkey cause uncertainty in the steady supply of said commodities;

WHEREAS, the high inflation prompted by supply constraints, expected shortage in the global supply, and rise in international commodity prices present economic and trade implications to the country and the Filipino people;

WHEREAS, Executive Order (EO) No. 82 (s. 2019) temporarily modified the Most Favored Nation (MFN) rates of import duty on mechanically deboned meat of chicken and turkey until 31 December 2020;

WHEREAS, EO No. 123 (s. 2021) extended the effectivity of the reduced tariff rates under EO No. 82 until 31 December 2022;

WHEREAS, there is a need to maintain the reduced tariff rates on mechanically deboned meat of chicken and turkey to ensure continued supply of essential food products at affordable prices, diversify the country's market sources, and help businesses recover and sustain their operations;

WHEREAS, Section 1608 of Republic Act (RA) No. 10863 or the "Customs Modernization and Tariff Act," empowers the President, in the interest of general welfare and national security, and upon recommendation of the National Economic and Development Authority (NEDA), to increase, reduce or remove existing rates of import duty;

WHEREAS, Section 7(a) of RA No. 8178 or the "Agricultural Tariffication Act," as amended by RA No. 11203, authorizes the President to increase, reduce, revise or adjust existing rates of import duty up to the bound rate committed by the Philippines under the World Trade Organization Agreement on Agriculture and the ASEAN Trade in Goods Agreement; and

THE PRESIDENT OF THE PHILIPPINES

circ. No. 26 - 2023 p. 8

MASTER COPY

WHEREAS, on 28 December 2022, the NEDA Board endorsed *ad referendum* the extension of the reduced MFN tariff rates under EO No. 123 on mechanically deboned meat of chicken and turkey until 31 December 2024;

NOW, THEREFORE, I, FERDINAND R. MARCOS, JR., President of the Philippines, by virtue of the powers vested in me by the Constitution and existing laws, do hereby order:

Section 1. Rates of Import Duty. The articles specifically listed in Annex A hereof, as classified under Section 1611 of RA No. 10863, shall be subject to the MFN rates of import duty in accordance with the schedule indicated opposite each article until 31 December 2024.

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

The rates of import duty on tariff headings and subheadings which are not listed in Annex A hereof, and those listed but represented by the symbol "X X X" shall remain in full force and effect.

Section 2. Review. The MFN tariff rates shall be subject to review after one (1) year of implementation of this Order. For this purpose, the NEDA shall submit to the President, through the Office of the Executive Secretary, its findings and recommendations on the matter.

Section 3. Separability. If any section or part of this Order is declared to be unconstitutional or invalid, the other sections or provisions not otherwise affected shall remain in full force and effect.

Section 4. Repeal. All orders, rules, regulations, and issuances or parts thereof, which are inconsistent with this Order are hereby repealed or modified accordingly.

Section 5. Effectivity. This Order shall take effect immediately after its complete publication in the Official Gazette or in a newspaper of general circulation.

DONE, in the City of Manila, this 13th day of January, in the year of Our Lord, Two Thousand and Twenty-Three.

By the President:


LUCAS P. BERSAMIN
Executive Secretary


Office of the President
MALACAÑANG RECORDS OFFICE
CERTIFIED COPY
ATTY. CONCEPCION A. E. FERROLINO-ENAD
DIRECTOR IV
11/19/23

ANNEX A

Hdg. No.	AHTN 2022 Code	Description	MFN Rate of Duty (%)	
			Until 31 December 2024	Starting 01 January 2025
(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 0207.13.00.200	-- X X X		
	0207.14	-- Cuts and offal, frozen :		
	0207.14.10 to 0207.14.30.200	--- X X X		
		--- Other :		
	0207.14.91	---- Mechanically deboned or separated meat	5	40
	0207.14.99 to 0207.14.99.200	---- X X X		
		- Of turkeys :		
	0207.24.00 to 0207.26.00.200	-- X X X		
	0207.27	-- Cuts and offal, frozen :		
	0207.27.10 to 0207.27.10.200	--- X X X		
		--- Other :		
	0207.27.91	---- Mechanically deboned or separated meat :		
	0207.27.91.100	----- In-Quota	5	30
	0207.27.91.200	----- Out-Quota	5	40
	0207.27.99 to 0207.27.99.200	---- X X X		
		- X X X :		
	0207.41.00 to 0207.60.40.200	-- X X X		