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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

12 January 2024

CUSTOMS MEMORANDUM CIRCULAR
NO. 21-2024

TO : ASSISTANT COMMISSIONER
ALL DEPUTY COMMISSIONERS
ALL DIRECTORS AND DIVISION CHIEFS
ALL DISTRICT AND SUB-PORT COLLECTORS
ALL OTHERS CONCERNED

SUBJECT : EXECUTIVE ORDER NO. 50 (SERIES OF 2023) ON
"MAINTAINING 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"

Attached herewith is a copy of Executive Order No. 50: *Maintaining the Temporary Modification of Rates of Import Duty on Various Products under Section 1611 of Republic Act No. 10863 or the Customs Modernization and Tariff Act*, which extends the reduced Most Favored Nation (MFN) Tariff Rates on key agricultural goods such as rice, corn, and meat of swine until 31 December 2024.

Moreover, the Most Favored Nation (MFN) Rate of Duty for articles discussed in the abovementioned subject is hereto attached as Annex A.

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

For your guidance and reference.

BIENVENIDO Y. RUBIO
Commissioner





MALACAÑAN PALACE
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

EXECUTIVE ORDER NO. 50

MAINTAINING 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 ongoing El Niño phenomenon, forecasted to last until the first half of 2024, is expected to negatively impact on the production and prices of agricultural commodities such as rice and maize (corn), both in the local and international markets;

WHEREAS, the continuing prevalence of African Swine Fever, as well as trade restrictions in some exporting countries, causes uncertainty in the country's steady supply of rice, corn, and meat of swine (fresh, chilled or frozen):

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 corn and coal until 31 December 2022;

WHEREAS, EO No. 10 (s. 2023) further extended the effectivity of the reduced tariff rates on rice, corn, and meat of swine until 31 December 2023, and coal beyond 31 December 2023;

WHEREAS, the present economic condition warrants the continued application of the reduced tariff rates on rice, corn, and meat of swine (fresh, chilled or frozen) to maintain affordable prices for the purpose of ensuring food security, managing inflationary pressures, help augment the supply of basic agricultural commodities in the country, and diversify the country's market sources;

THE PRESIDENT OF THE PHILIPPINES

WHEREAS, Section 7(a) of Republic Act (RA) No. 8178 or the "Agricultural Tariffication Act," as amended by RA No. 11203, empowers 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, including any change in classification applicable to the importation of rice, consistent with the Philippine national interest and the objective of safeguarding Filipino farmers and consumers:

WHEREAS, Section 1608 of 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; and

WHEREAS, on 14 December 2023, the NEDA Board endorsed the temporary extension of the reduced MFN tariff rates under EO No. 10 on rice, corn, and meat of swine (fresh, chilled or frozen) 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 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 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.

Section 2. Review. The tariff rates on articles listed in Annex A shall be subject to semestral review, while the tariff rates on coal under EO No. 10 shall be subject to an annual 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 subject commodities.

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. EO No. 10 is hereby amended. All other 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 22nd day of December, in the year of Our Lord, Two Thousand and Twenty-Three.



By the President:

Lucas P. Bersamin
LUCAS P. BERSAMIN
Executive Secretary

Office of the President
MALACAÑANG RECORDS OFFICE
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ATTY. DUSTIN C. GARVIDA
ACTING DIRECTOR IV
12-22-2023



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Annex A

Hdg. No.	AHTN 2022 Code	Description	MFN Rate of Duty (%)	
			Starting 01 January 2024	Starting 01 January 2025
(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 :		

Hdg. No.	AHTN 2022 Code	Description	MFN Rate of Duty (%)	
			Starting 01 January 2024	Starting 01 January 2025
(1)	(2)	(3)	(4)	(5)
	1005.90.91	--- Fit for human consumption :		
	1005.90.91.100	---- In-Quota	5	35
	1005.90.91.200	---- 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

Hdg. No.	AHTN 2022 Code	Description	MFN Rate of Duty (%)	
			Starting 01 January 2024	Starting 01 January 2025
(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