

IMPORT DUTY INCENTIVES FOR FERTILIZER IMPORTATIONS

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/0cb7afd15840/>

The Department of Finance, through Secretary Roberto F. de Ocampo, in a letter dated 25 March 1997 has approved the release of fertilizer importations without prepayment of customs duties and other charges pursuant to Sec. 12 of the General Appropriations Act of 1996 otherwise known as R.A. 8174 in relation to DOF-DBM Joint Circular No. 2-91. In connection therewith, the following rules, guidelines and procedures are hereby adopted:

1. All fertilizer importations made in support of the Gintong Ani Program and other related programs of the Department of Agriculture that are geared toward increased food production and achieving food security shall enjoy an import duty incentive under the automatic appropriations provision of the General Appropriations Act of 1996 otherwise known as R.A. 8174.
2. To avail of the incentive, all eligible fertilizer importers shall indicate DA as consignee in all pertinent importation documents.
3. All endorsements to the Department of Finance for availment of the import duty incentive shall be signed by the Secretary of the Department of Agriculture or in his absence, by the Undersecretary for Field Operations, Domingo F. Panganiban.
4. The Fertilizer and Pesticide Authority (FPA) shall be furnished copies of all endorsements and other related documents for monitoring and record purposes.
5. As an agency attached to the DA, tasked to oversee and regulate the fertilizer industry, the FPA shall assist DA in the implementation of the import duty incentive program and shall particularly perform the following functions:
 - a) Receive, evaluate and process relevant import documents for endorsement/signature of the Secretary of Agriculture or the Undersecretary for Field Operations.
 - b) For budgetary purposes, come up with an estimate of allocation for the incentive program, through import projection from importers, for a particular period.
 - c) Prepare the corresponding endorsement to the Department of Finance, Certificate of Undertaking, and Certificate of Official Importation for the respective shipment/application, and forward the same to the Secretary of Agriculture for consideration and approval.
 - d) If requested, to advise DA if a particular fertilizer import application is relevant to the food security program of DA.
 - e) Designate official liaison officer who shall be responsible for the transmittal to and from DA and other concerned agencies, of documents related to the importation of fertilizer.
 - f) Collect appropriate processing fees for each tax incentive application.

This Order takes effect immediately.

Adopted: 29 May 1997

(SGD.) SALVADOR H. ESCUDERO III

Secretary

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.