

AMENDING SECTION 105(m) OF THE TARIFF AND CUSTOMS CODE

PRESIDENTIAL DECREE NO. 1090, February 10, 1977

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/0ff405dccc8/>

WHEREAS, the government has been extending support and encouragement to the production and export of fresh fruits, particularly bananas, and pineapples and mangoes;

WHEREAS, for exporting such fruits, the government would also like to encourage the production of such boxes or containers therefore as are necessary to ship them because this would serve to optimize the country's foreign exchange earnings from such exports;

WHEREAS, the Philippines is now in a position to manufacture and supply on competitive terms and quality a substantial portion of the required carton boxes for Philippine fruit growers and exporters in need thereof;

WHEREAS, under the existing provisions of Section 105(m) of The Tariff and Customs Code, as amended by Presidential Decree No. 34, and Presidential Decree No. 326 of October 30, 1937, all containers, holders and other similar receptacles of paper, paperboard, and textile fabrics may not be imported conditionally free; they are in fact subject to 100% ad valorem duty under Tariff Paragraph No. 48.16;

WHEREAS, in order to meet the immediate needs of the banana, mango, pineapple and other fresh fruits exporters for containers, however, while the local pulp, paper and box making industries are not yet in a position to fully supply the same, it is deemed necessary that an adequate annual quota of ready-made corrugated boxes be allowed duty-free entry on a declining basis to provide local manufacturers in the industry enough time to commensurately increase their total output so that they may eventually be able to supply the total box requirements of all Philippine fruit exporters;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers in me vested by the Constitution, do hereby order and decree that the provisions of Section 105(m) of the Tariff and Customs Code as amended by Presidential Decree No. 34, and Presidential Decree No. 326, be further amended to allow for a limited period the conditional duty-free importation of ready-made carton boxes for export bananas, mangoes, and other fresh fruits under the conditions herein below indicated:

"m. Containers, holders and other similar receptacles of any material including corrugated boxes for bananas, mangoes, pineapples and other fresh fruits for export, except other containers made of paper, paperboard and textile fabrics, which are of such character as to be readily identifiable and/or reusable for shipment or transportation of goods shall be delivered to the importer thereof upon identification, examination and appraisal and the giving of a bond in an amount equal to one and one-half times the ascertained duties, taxes and other charges thereof, conditioned for the exportation thereof, or payment of the corresponding duties, taxes and other charges within six (6) months from the date of acceptance of the import entry."

The amount of allowable importation and/or consignment in any year of corrugated carton boxes as containers for fresh bananas, mangoes, pineapples and other fruits for export shall not exceed, but may be set at less than 85% of the total box requirements of export fresh bananas, mangoes, pineapples and other fresh fruits as jointly determined and certified to the Commissioner of Customs by the BOI, the Department of Agriculture and the Department of Industry on or before the 15th of January of that year, on the basis of the total boxes actually used

for such fruit exports during the year immediately preceding, provided that each shipment shall be covered by a certification of the Board of Investments that said shipment is within the annual quota for conditionally duty-free importation, and provided that all such importations and/or consignments of export boxes after December 31, 1986, or about ten (10) years from date hereof, shall be subject to the full import duties provided for in Tariff Paragraph No. 48.16, Section 104 of the Tariff and Customs Code of the Philippines, as amended.

Sections 1903 and 2001 up to 2004 of the Tariff and Customs Code, and all Decrees, Acts, Executive Orders, rules and regulations or parts thereof inconsistent with the provisions of this Decree are hereby repealed or modified accordingly.

This Decree shall take effect immediately.

DONE in the City of Manila, this 10th day of February, in the year of Our Lord, Nineteen Hundred and Seventy-Seven.

Note: Revisions made on the original provisions of Section (105 (m) of the Tariff and Customs Code are underscored.

(Sgd.) FERDINAND E. MARCOS
President of the Philippines

By the President:

(Sgd.) JUAN C. TUVERA
Presidential Executive Assistant

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.