

AMENDING EXECUTIVE ORDER NO. 860, SERIES OF 1982

EXECUTIVE ORDER NO. 918, November 03, 1983

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WHEREAS, Executive Order No. 860, series of 1982, imposing an additional import duty was promulgated as a necessary measure to reduce importations to the barest minimum;

WHEREAS, the prevailing economic situation has made it necessary to further curtail importations by increasing the rate of the additional import duty;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Republic of the Philippines, by virtue of the powers vested in me by the Constitution and the authority vested in me by Presidential Decree No. 1464, as amended, particularly Section 401 thereof, do hereby order and ordain:

Section 1. Section 1 of Executive Order No. 860, series of 1982, is hereby amended to read as follows:

“Section 1. Imposition of Additional Duty – Except as herein specifically provided, there shall be levied, collected and paid, in addition to any other duties, taxes and charges imposed by law on all importations into the Philippines, an additional duty of five percent (5%) ad valorem.”

Section 2. Section 2 of Executive Order No. 860, series of 1982, is hereby amended to read as follows:

“Section 2. Importations Exempt Under Existing Laws. – The additional duty of five percent (5%) ad valorem shall also be levied, collected and paid, even if the importation is exempt under existing laws, except as provided in Section 4 hereof. In the case of importations which are exempt in part, the five percent (5%) additional duty shall be added to the non-exempt portion.”

Section 3. Section 3 of Executive Order No. 860, series of 1982, is hereby amended to read as follows:

“Section 3. Importations Subject to PD No. 1395. – In the case of importations subject to the provisions of Presidential Decree No. 1395 of May 31, 1978, the additional duty of five percent (5%) ad valorem shall be levied, collected and paid in addition to the five percent (5%) duty imposed thereunder.”

Section 4. Importations for release under re-export bond. – In the case of importations for release under re-export bond under the provisions of Section 105 of Presidential Decree No. 1464, as amended and other special laws, the additional duty of five percent (5%) ad valorem shall be assessed and included in the amount of the required re-export bond.

Section 5. Section 4 of Executive Order No. 860, series of 1982, is hereby amended to read as follows:

“Section. 4. Exempt Importations. – The importations exempt from the additional duty of five percent (5%) ad valorem imposed hereunder are:

a) those of government agencies, instrumentalities, or government owned or controlled corporations with existing contracts, commitments, agreements or obligations (requiring such exemption) with foreign countries, international institutions, associations or organizations entitled to exemption pursuant to agreements or special laws;

- b) those of the diplomatic corps under the provisions of paragraph K, Section 105, Presidential Decree No. 1464, as amended;
- c) personal effects of returning Filipino diplomats under the provisions of the penultimate paragraph, Section 105, Presidential Decree No. 1464, as amended;
- d) those of bonded manufacturing warehouses under the provisions of Section 2002, Presidential Decree No. 1464, as amended; Republic Act No. 3137; Presidential Decree No. 1789, as amended by Batas Pambansa Blg. 391, and firms operating in Export Processing Zones, and
- e) those of bonded smelting warehouses under the provisions of Section 2005, Presidential Decree No. 1464, as amended.

SECTION 6. Effectivity. – This Executive Order shall take effect immediately.

DONE in the City of Manila, this 3rd day of November, in the year of Our Lord, nineteen hundred and eighty-three.

(SGD.) FERDINAND E. MARCOS

President of the Philippines

By the President:

(SGD.) JUAN C. TUVERA

Presidential Executive Assistant

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