

AN ACT FURTHER RESTRUCTURING THE IMPORT DUTY RATES AND CLASSIFICATION OF CERTAIN ARTICLES UNDER SECTION 104 OF THE TARIFF AND CUSTOMS CODE OF 1978 (PD 1464), AS AMENDED.

REPUBLIC ACT NO. 6647, January 29, 1988

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Be it enacted by the Senate and House of Representative of the Philippines in Congress assembled:

SECTION 1. The rates of import duties and classification of certain articles under Section 104 of the Tariff and Customs Code of 1978, as amended, are hereby modified as follows:

(This voluminous portion indicating the rates is deleted)

SEC. 2. Upon the date of effectivity as specified in Column 4, all articles listed in the preceding section insofar as amended by this Act which are entered, or withdrawn from warehouses, in the Philippines, for consumption, shall be subject to the rate of import duties prescribed in Column 3, in accordance with Section 104 the Tariff and Customs Code: Provided, That the term "Upon liberalization" under Column 4 in the preceding section shall be in accordance with the schedules as provided under Central Bank Circular Nos. 1127 and 1128 and such other circulars issued in relation thereto.

SEC. 3. The nomenclature and present rates of import duty provided for under Presidential Decree No. 1464, otherwise known as the "Tariff and Customs Code of 1978," as amended, for articles not physically reproduced herein and marked ". . ." shall remain in full force and effect.

SEC. 4. The ad valorem rates herein of import duties indicated hereof shall be subject to modification by Congress after review and recommendation by the National Economic and Development Authority after one (1) year from the effectivity of the rates prescribed: Provided, That before any recommendation is submitted to Congress pursuant to this Section, the Tariff Commission shall conduct an investigation in the course of which shall hold public hearings wherein interested parties shall be afforded reasonable opportunity to be present, produce evidence and to be heard. The Tariff Commission shall also hear the views and recommendations of any government office, agency or instrumentality concerned.

Subject to the provisions of the preceding paragraph, the National Economic and Development Authority shall recommend to Congress the necessary adjustment in such specific rates of import duties indicates thereof after six (6) months from their effectivity: Provided, finally, That the President may not increase or decrease any ad valorem or specific duty rates herein provided when Congress is in session.

SEC. 5. When an article falling within a heading or subheading is subject to an ad valorem or specific rate of duty, it shall be subject to either the ad valorem or specific rate of duty, whichever is higher.

SEC. 6. The Commissioner of Customs, subject to the approval of the Secretary of Finance shall promulgate rules and regulations necessary for the implementation of Section 5 hereof.

SEC. 7. All laws, orders, issuances, rules and regulations or parts thereof inconsistent with this Act are hereby repealed or modified accordingly.

SEC. 8. This act shall take effect upon approval.

Approved: With Veto of Particular Items

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