

IMPOSING AN ADDITIONAL DUTY OF THREE PERCENT (3%) AD VALOREM ON ALL IMPORTS

EXECUTIVE ORDER NO. 860, December 21, 1982

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WHEREAS, the prevailing economic situation has made it imperative that importations be reduced to the barest minimum;

WHEREAS, among the measures necessary to accomplish this objective is to increase import duties on all importations,

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 by Presidential Decree Nos. 1628 and 1690, particularly Section 401 thereof, do hereby order and ordain:

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 three percent (3%) ad valorem.

Section 2. Importations Exempt Under Existing Laws. – The additional duty of three percent (3%) 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.

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 three percent (3%) ad valorem shall be levied, collected and paid, in addition to the five percent (5%) duty imposed thereunder.

Section 4. Exempt Importations. – The importations exempt from the additional duty of three percent (3%) 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; and
- e) those of bonded smelting warehouses under the provisions of Section 2005, Presidential Decree No. 1464, as

amended.

Section 5. Effectivity. – This Executive Order shall take effect immediately.

DONE in the City of Manila, this 21st day of December, in the year of Our Lord, Nineteen Hundred and Eighty-two.

(SGD.) FERDINAND E. MARCOS

President of the Philippines

By the President:

(SGD.) JUAN C. TUVERA

Presidential Executive Assistant

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