

MODIFYING THE RATES OF IMPORT DUTY ON CERTAIN IMPORTED ARTICLES AS PROVIDED FOR IN THE TARIFF AND CUSTOMS CODE OF 1978, AS AMENDED, IN ORDER TO IMPLEMENT THE MARGINS OF PREFEREN...

EXECUTIVE ORDER NO. 140, February 27, 1987

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/334f51331916/>

Pursuant to the powers vested in me under Section 402 of the Tariff and Customs Code of 1978, as amended, I, CORAZON C. AQUINO, President of the Philippines do hereby order:

SECTION 1. The articles specifically listed hereunder as classified under Section 104 of the Tariff and Customs Code of 1978, as amended, shall be accorded the margins of tariff preference as specified in Column 4. In effect, such articles shall be subject to the Preferential Tariff for ASEAN in accordance with the schedule indicated opposite each article as specified in Column 5.

Tariff

Heading

Description
of Product

Rate of
Duty

Margin of
Preference

ASEAN
Preferential
Tariff

(1)

(2)

(3)

(4)

(5)

ex. 33.06 900 Creams and balms

50%

Additional
20%

30%

40.03 000

Reclaimed rubber

20%

Additional

5%

15%

ex 42.03 000

Sports gloves of leather

50%

Additional

20%

30%

ex 20.06 900

Longan in air tight containers

50%

Additional

10%

35%

ex 76.10 000

Tubes for toothpaste

30%

Additional

5%

18%

SEC. 2. In the event that any subsequent changes are made in the basic Philippine rate of duty on any of the above-mentioned articles, such articles shall automatically be accorded the corresponding margins of preference indicated in Column 4.

SEC. 3. After the effective date of this Order, all the above-described articles entered or withdrawn from warehouse in the Philippines for consumption shall be subject to qualification un the Rules of Origin as prescribed in the Agreement on ASEAN Preferential Trading Arrangements ratified on August 1, 1977.

SEC. 4. This Executive Order shall take effect immediately.

DONE in the City of Manila, this 27th day of February in the year of Our Lord, nineteen hundred and eighty-seven.

(Sgd.) CORAZON C. AQUINO

By the President:

(Sgd.) JOKER P. ARROYO

Executive 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.