MODIFYING THE NOMENCLATURE AND THE RATES OF IMPORT DUTY ON INFORMATION TECHNOLOGY (IT) PRODUCTS UNDER SECTION 104 OF THE TARIFF AND CUSTOMS CODE OF 1978 (PRESIDENTIAL DECREE NO....

BOC CUSTOMS MEMORANDUM CIRCULAR NO. 473-99, November 05, 1999

Read online (full-text search, related cases, audio case brief): https://batas.org/library/430f30cb88d2/

Attached is the letter dated October 26, 1999 of Director Aurora T. Aquino, Office of the President, Malacañang endorsing a certified copy of executive Order No. 163 dated October 18, 1999 entitled: “MODIFYING THE NOMENCLATURE AND THE RATES OF IMPORT DUTY on information technology (IT) Products UNDER SECTION 104 OF THE TARIFF AND CUSTOMS CODE OF 1978 (PRESIDENTIAL DECREE NO. 1464 AS AMENDED).”

For your information and guidance.

Adopted: 05 Nov. 1999

(SGD.) JULITA S. MANAHAN
Deputy Commissioner
Internal Administration group

Executive Order No. 163[*]

MODIFYING THE NOMENCLATURE AND THE RATES OF IMPORT DUTY on information technology (IT) Products UNDER SECTION 104 OF THE TARIFF AND CUSTOMS CODE OF 1978 (PRESIDENTIAL DECREE NO. 1464 AS AMENDED)
WHEREAS, during the APEC meeting held in Manila in November 1996, the 18 APEC leaders called for the conclusion of the Information Technology Agreement (ITA) by the first WTO Ministerial Conference in a move to eliminate tariffs by the year 2000, with flexibility in the time frame for the elimination of tariffs;

WHEREAS, on 13 December 1996, fourteen (14) economies signed in Singapore a Ministerial Declaration on Trade in Information Technology Products, providing for the elimination/binding of tariffs on IT products beginning 1 July 1997 and ending on 1 January 2000 with extended staging of tariff reductions up to the year 2005 for developing countries;

WHEREAS, the Philippines formally signed the Information Technology Agreement (ITA) on 1 April 1997;

WHEREAS, with the Philippine Senate ratification of ITA 1 on 3 December 1998, the Philippines can now implement its commitments under the said Agreement.

NOW, THEREFORE, I, JOSEPH EJERCITO ESTRADA, President of the Philippines, by virtue of the powers vested in me by law, do hereby order:

SECTION 1. The articles specifically listed in "Annex A" hereof, as classified under Section 104 of the Tariff and Customs Code of 1978, as amended, shall be subject to the rates of import duty in accordance with the schedule

indicated opposite each article.

SECTION 2. The nomenclature and the rates of import duty on tariff headings not enumerated and those listed but represented by the symbol xxx shall remain in force and effect.

SECTION 3. Upon the effectivity of this Executive Order, the articles specifically listed in the aforesaid "Annex" which are entered in or withdrawn from warehouses in the Philippines for consumption shall be levied the rates of duty herein presented.

SECTION 4. All other Presidential issuances, administrative rules and regulations, or parts thereof, which are inconsistent with this Executive Order are hereby revoked or modified accordingly.

SECTION 5. This Executive Order shall take effect on 1 January 2000 following the complete publication in two (2) newspapers of general circulation in the Philippines.

Adopted: 18 Oct. 1999

(SGD.) JOSEPH E. ESTRADA
President

By the President:

(SGD.) RONALDO B. ZAMORA
Executive secretary

---

[*] Also filed by the Office of the President on Dec. 2, 1999.

Bar review courses, mock exams and a study planner that keeps you on pace - batas.org

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.