

IMPOSING SPECIAL DUTIES ON CRUDE OIL AND OIL PRODUCTS UNDER SECTION 104 OF THE TARIFF AND CUSTOMS CODE OF THE PHILIPPINES, AS AMENDED.

EXECUTIVE ORDER NO. 478, August 23, 1991

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/494eb46d6f22/>

Pursuant to the powers vested in me under Sections 104 and 401 of the Tariff and Customs Code of the Philippines, as amended, I, CORAZON C. AQUINO, President of the Philippines, do hereby order:

SECTION 1. A special duty of P0.95 per liter or P151.05 per barrel on imported crude oil falling under Hdg. No. 27.09 and P1.00 per liter on imported oil products falling under Hdg. Nos. 27.10 and 27.11 of Section 104 of the Tariff and Customs Code of the Philippines, as amended, and listed in Annex “A” hereof shall be levied in addition to the existing ad valorem rates imposed on these articles.

SEC. 2. Upon the effectivity of this Executive Order, the articles listed in Annex “A” hereof when entered or withdrawn from warehouses in the Philippines for consumption shall be subject to the additional rates of duty prescribed therein.

SEC. 3. This Executive Order shall take effect after thirty (30) days following its publication in two (2) national newspaper of general circulation in the Philippines.

DONE in the City of Manila, this 23rd day of August, in the year of Our Lord, nineteen hundred and ninety-one.

CORAZON C. AQUINO
President of the Philippines

By the President:

FRANKLIN M. DRILON
Executive Secretary

ANNEX “A”

NOMENCLATURE AND SPECIAL DUTY ON CRUDE OIL AND OIL PRODUCTS

HS HDG

Description

Date of Duty

2709.00 00

Petroleum oils and oils obtained from bituminous minerals, crude.

10% ad val. plus P0.95/liter or P151.05/barrel

2710.00 00

Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.

2710.00 10

- - - x x x

2710.00 20

- - - Lubricating oil, including lubricating oil basestock when imported with special authorization by the Energy Regulatory Board

10% ad val. plus P1.00/liter

2710.00 30

- - - Fuel oils, naphtha, low aromatic solvents:

2710.00 31

- - - - Fuel oils

10% ad val.

2710.00 32

- - - - Naphtha, when imported with special authorization by the Energy Regulatory Board

10% ad val.

2710.00 33

- - - - Other naphtha

10% ad val. plus P1.00/liter

2710.00 34

- - - - Low aromatic solvents, when imported with special authorization by the Energy Regulatory Board.

10% ad val.

2710.00 35

- - - - Other low aromatic solvents

10% ad val. plus P1.00/liter

2710.00 40

- - - x x x

2710.00 50

- - - Gas oils (including diesel oil), kerosene (including kerosene type jet fuel) and motor gasoline; other heavy oils;

2710.00 51

- - - - Gas oils (including diesel oil), when imported with special authorization by the Energy Regulatory Board

20% ad val.

2710.00 59

- - - - Other

20% ad val. plus P1.00/liter

2710.00 90

- - - Other oils and preparations

20% ad val. plus P1.00/liter

27.11

Petroleum gases and other gaseous hydrocarbons

- Liquefied:

2711.11 00

- - Natural gas

10% ad val. plus P1.00/liter

2711.12 00

- - Propane

10% ad val. plus P1.00/liter

2711.13 00

- - Butanes

10% ad val. plus P1.00/liter

2711.14 00

- - Ethylene, propylene butylenes and butadiene

10% ad val. plus P1.00/liter

2711.19 00

- - Other

10% ad val. plus P1.00/liter

- In gaseous state:

2711.21 00

- - Natural gas

10% ad val. plus P1.00/liter

2711.29 00

- - Other

10% ad val. plus P1.00/liter

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.