

## **MODIFYING THE RATES OF IMPORT DUTY ON CERTAIN IMPORTED ARTICLES AS PROVIDED UNDER REPUBLIC ACT NO. 1937, OTHERWISE KNOWN AS THE TARIFF AND CUSTOMS CODE OF THE PHILIPPINES, AS AM...**

*EXECUTIVE ORDER NO. 492, December 21, 1977*

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/4ebcf54eecca/>

---

Pursuant to the powers vested in me by Section 402 of Republic Act No. 1937, as amended, I, FERDINAND E. MARCOS, President of the Philippines, do hereby direct and order:

SECTION 1. The articles specifically listed in Annex “A” hereof as classified under Section 104 of Republic Act No. 1937, as amended, shall be accorded the margin of tariff preference as specified in column 4 of said Annex “A” hereof. In effect, such articles shall be subject to the Preferential Tariff for ASEAN indicated in Column 5 of said Annex A.

SECTION 2. In the event that any subsequent changes are made in the basic Philippine rate of duty on any of the abovementioned articles such articles shall automatically be accorded the corresponding margins of preference indicated in column 4 of Annex A.

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 After the effective date of this Order, all the above-described articles entered or withdrawn from warehouse in the Philippines for consumption shall be subject to the rates of import duty herein prescribed subject to qualification under the Rules of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

SECTION 4. This Order shall take effect as of 1 January 1978.

Done in the City of Manila, this 21st day of December in the year of Our Lord, nineteen hundred and seventy-seven.

(SGD.) FERDINAND E. MARCOS  
President of the Philippines

By the President:

(SGD.) JUAN C. TUVERA  
Presidential Assistant

**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.