NATIONAL ADMINISTRATIVE REGISTER · DECEMBER 31, 2004

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....

EXECUTIVE ORDER NO. 395, December 31, 2004

Read online (full-text search, related cases, audio case brief): https://batas.org/library/4eddedbaeafc-2/

WHEREAS, on 13 December 1996, fourteen (14) economies signed in Singapore a Ministerial Declaration on Trade in Information Technology (IT) Products providing for the elimination/binding of tariffs on certain IT products beginning 01 July 1997 and ending on 01 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 01 April 1997 and was ratified by the Philippine Senate on 03 December 1998;

WHEREAS, the Philippines availed of the flexibility of extended staging of tariff reductions on sensitive IT products up to year 2005 as approved by the Tariff and Related Matters (TRM) Cabinet Committee in its meeting of 24 March 1997 and confirmed by the NEDA Board on 25 March 1997;

WHEREAS, Section 402 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464), as amended, empowers the President of the Republic of the Philippines, upon the recommendation of the National Economic and Development Authority, to increase, reduce or remove existing protective rates of import duty, as well as to modify the form of duty.

NOW, THEREFORE, I, GLORIA MACAPAGAL-ARROYO, President of the Republic 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 rate of import duty on tariff headings not enumerated and those listed but represented by the symbol "X X X" 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effectivity of this Executive Order, the articles specifically listed in the aforesaid "Annex" which are entered in or withdrawn from warehouses in the Philippines for consumption shall be levied the rates of duty herein prescribed.

Turn this case into an audio lecture - facts, issues, ruling and doctrine - at batas.org

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 01 January 2005 following its complete publication in two (2) newspapers of general circulation in the Philippines.

Adopted: 31 Dec. 2004

(SGD.) GLORIA MACAPAGAL-ARROYO

By the President:

(SGD.) EDUARDO R. ERMITA
Executive Secretary

---

[*] Text Available at Office of the National Administrative Register, U.P. Law Complex, Diliman, Quezon City.

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.