

THREE PERCENT (3%) DUTY ON COLD ROLLED STEEL PRODUCTS

BOC MEMORANDUM CIRCULAR NO. 442-2000, October 31, 2000

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/6900f0b06227/>

Attached is the letter dated September 28, 2000 of Director Carl John G. Matriano, Board of Investments referring to the letter of Filipino Galvanizers Institute (FGI), Tower Steel Corporation and Van Leer Philippines, Inc. requesting for certification from BOI as required by this Bureau under E.O. 276 that domestic producers of cold rolled steel products cannot supply at least 50% of the market requirement.

It has been noted that E.O. 276 specifically imposes a 3% duty on cold rolled products among others for items falling under Heading Nos. 72.09 and 72.11 as shown in the attached Annex "A". (Text Available at Office of the National Administrative Register, U.P. Law Center, Diliman, Quezon City). A 7% duty is imposed when the CRC producers are able to supply at least 50% of the market requirement based on 1997 Philippine Iron and Steel Institute (PISI) data as certified by BOI.

To date, CRC producers are not yet in a position to supply at least 50% of the market requirement. Hence, the 3% duty should be the prevailing rate until such time that the 50% hurdle has already been achieved by the BOI.

For your information and guidance.

Adopted: 31 Oct. 2000

(SGD.) JULITA S. MANAHAN

Deputy Commissioner, Internal Administration Group

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.