NATIONAL ADMINISTRATIVE REGISTER · JULY 23, 2004

MODIFYING THE RATES OF IMPORT DUTY ON CRUDE PETROLEUM OILS AND REFINED PETROLEUM PRODUCTS UNDER SECTION 104 OF THE TARIFF AND CUSTOMS CODE OF 1978 (PRESIDENTIAL DECREE NO. 1464)...

OP EXECUTIVE ORDER NO. 336, July 23, 2004

Read online (full-text search, related cases, audio case brief): https://batas.org/library/6a5f4fcad0c3/

WHEREAS, current developments warrant the modification in the rates of duty on crude petroleum oils and refined petroleum products;

WHEREAS, Section 6 (Tariff Treatment) of Republic Act (R.A.) 8479, otherwise known as the "Downstream Oil Industry Deregulation Act of 1998," provides that: "Any law to the contrary notwithstanding and starting with the effectivity of this Act, a single and uniform tariff duty shall be imposed and collected both on imported crude oil and imported refined petroleum products at the rate of three percent (3%): Provided, however, That the President of the Philippines may, in the exercise of his powers, reduce such tariff rate when in his judgment such reduction is warranted, pursuant to Republic Act No. 1937, as amended, otherwise known as the "Tariff and Customs Code": Provided, further, That beginning January 1, 2004 or upon implementation of the Uniform Tariff Program under the World Trade Organization and ASEAN Free Trade Area commitments, the tariff rate shall be automatically adjusted to the appropriate level notwithstanding the provisions under this Section."

WHEREAS, Sections 401 and 402 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464), as amended, empower the President of the Republic of the Philippines to increase, reduce, or remove existing rates of import duty, as well as to modify the form of duty and the tariff nomenclature, under Section 104 of the Code;

NOW, THEREFORE, I GLORIA MACAPAGAL ARROYO, 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 [Most-Favoured-Nation (MFN) and Association of Southeast Asian Nations (ASEAN) - Common Effective Preferential Tariff (CEPT)] indicated in Columns 4 and 5 opposite each article.
>
> SECTION 2. The ASEAN-CEPT rates so indicated in Annex "A" shall be accorded to imports coming from ASEAN Member States applying CEPT concession to the same product pursuant to Article 4 of the Agreement on the CEPT Scheme for the ASEAN Free Trade Area (CEPT Agreement), signed on 28 January 1992, and its Interpretative Notes.
>
> SECTION 3. The rates of import duty on tariff headings not enumerated and those listed but represented by the symbol "x x x" shall remain in force and in effect.
>
> SECTION 4. Upon the effectivity of this Executive Order, all articles listed in Annex "A"[*] which are entered and withdrawn from warehouses in the Philippines for consumption shall be levied the MFN rates of duty therein prescribed.
>
> SECTION 5. Upon the date of effectivity of this Executive Order, all articles listed in Annex "A" which are

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

entered and withdrawn from warehouses in the Philippines for consumption shall be imposed the ASEAN-CEPT rates of duty therein prescribed subject to qualification under the Rules of Origin as provided for in the CEPT Agreement.

SECTION 6. The MFN and CEPT rates shall take effect once the Department of Energy certifies that a trigger price has been reached.

SECTION 7. The Department of Energy, in coordination with the Department of Finance, Department of Trade and Industry, National Economic and Development Authority and the Bureau of Customs shall promulgate the guidelines to implement this EO.

SECTION 8. All Presidential issuances, administrative rules and regulations or parts thereof, which are contrary to or inconsistent with this Executive Order are hereby revoked or modified accordingly.

SECTION 9. This Executive Order shall take effect after fifteen (15) days following its complete publication in two (2) newspapers of general circulation in the Philippines.

Adopted: 23 July 2004

By the President:

(SGD.) ALBERTO G. ROMULO
Executive Secretary

---

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

[*] 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.