

MODIFYING THE RATES OF DUTY ON CERTAIN IMPORTED ARTICLES AS PROVIDED FOR UNDER THE TARIFF AND CUSTOMS CODE OF 1978, AS AMENDED, IN ORDER TO IMPLEMENT THE TRANSFER OF THE LAST TR...

EXECUTIVE ORDER NO. 263, December 30, 2003

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/80e90e13814e/>

WHEREAS, the Governments of Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, Lao People's Democratic Republic, Malaysia, Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand and the Socialist Republic of Viet Nam, signed the Protocol on the Special Arrangement for Sensitive and Highly Sensitive Products on 30 September 1999;

WHEREAS, Member States (i.e., Brunei Darussalam, Indonesia, Malaysia, the Philippines, Singapore and Thailand) phased-in sensitive products to the CEPT Scheme beginning on 01 January 2001 with flexibility but no later than 01 January 2003 and shall complete the phasing-in by 01 January 2010;

WHEREAS, Article III of the Protocol provides that the beginning rate shall be the applied rate and the ending tariff rates shall be 0-5%;

WHEREAS, on 5 November 2001, the NEDA Board approved the 2001-2010 Philippine CEPT Schedule for sensitive agricultural products.

WHEREAS, on 9 December 2003, the NEDA Board confirmed the phasing in of 44 sensitive agricultural products to the CEPT-IL in 2003 and approved the modification of the CEPT rate on oil cake and other residues of maize (corn) germ, sodium tripolyphosphates and cassava starch, respectively;

WHEREAS, Section 402 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464), as amended, empowers the President, 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 Philippines, by virtue of the powers vested in me by law, do hereby order:

SECTION 1. The articles specifically listed in Annex "A" hereof (Sensitive Agricultural Products Granted Concession under the CEPT for the AFTA), as classified under Section 104 of the Tariff and Customs Code of 1978, as amended, shall be subject to the ASEAN CEPT rate in accordance with the year 2003-2005 schedule indicated in Columns 4-6 of Annex "A". The ASEAN CEPT rates so indicated shall be accorded to imports coming from ASEAN Member States applying CEPT concession to the same product pursuant to Article 4 of the CEPT Agreement and its Interpretative Notes.

SECTION 2. The articles specifically listed in Annex "B" hereof (Articles Granted Concessions under the CEPT for the AFTA), as classified under section 104 of the Tariff and Customs Code of 1978, s amended, shall be subject to the ASEAN CEPT rate indicated in Column 4 of Annex "B". The ASEAN CEPT rates so indicated shall be accorded to imports coming from ASEAN Member States applying CEPT concession to the same product

pursuant to Article 4 of the CEPT Agreement and its Interpretative Notes.

SECTION 3. In the event that any subsequent changes are made in the basic (Most Favored Nation) Philippine rate of duty on any of the articles listed in Annexes "A" and "B" to a rate lower than the rate prescribed in Columns 4-6 of Annex "A" and Column 4 of Annex "B", such articles shall automatically be accorded the corresponding reduced duty.

SECTION 4. From the date of effectivity of this Order, all articles listed in Annexes "A" and "B" entered or withdrawn from warehouses in the Philippines for consumption shall be imposed the rates of duty therein prescribed subject to qualification under the Rules of Origin as provided for in the Agreement on the CEPT Scheme for the AFTA signed on 28 January 1992.

SECTION 5. All Presidential issuances, administrative rules and regulations, or parts thereof, which are contrary or inconsistent with this Executive Order are hereby repealed or modified accordingly.

SECTION 6. This Executive Order shall take effect immediately following its complete publication in two (2) newspapers of general circulation in the Philippine.

DONE in the City of Manila, this 30th day of December, in the year of our Lord Two Thousand and Three.

(SGD.) GLORIA MACAPAGAL-ARROYO

President of the Philippines

By the President:

(SGD.) AVELINO J. CRUZ, JR.

Acting Executive Secretary

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.