

PROVIDING FOR THE TARIFF NOMENCLATURE AND IMPLEMENTING THE RATES OF IMPORT DUTIES ON CERTAIN IMPORTED ARTICLES UNDER REPUBLIC ACT NOS. 8180 AND 8184

EXECUTIVE ORDER NO. 365, August 28, 1996

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WHEREAS, pursuant to Republic Act No. 8180, tariff duties of three percent (3%) and seven percent (7%) shall be imposed and collected on imported crude oil and refined petroleum products, respectively, except fuel oil and LPG, the rate of which shall be the same as that for imported crude oil;

WHEREAS, it is imperative that a presidential order is issued to implement the specific objective of Republic Act No. 8180 of maintaining a four percent (4%) tariff differential between the tariff rate on crude oil and refined petroleum products as well as to effectively guide the Bureau of Customs in imposing and collecting the correct customs duties on the specific petroleum products covered by the Act;

WHEREAS, in the process of tax restructuring and the de-regulation of the oil industry the specific levy imposed on petroleum products shall be abolished and henceforth absorbed by the new specific taxes under Republic Act No. 8184;

NOW, THEREFORE, I, FIDEL V. RAMOS, 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 covered by Republic Act No. 8180 and as classified under Section 104 of the Tariff and Customs Code of 1978, as amended, shall be levied the rates of import duty in accordance with the schedule indicated opposite each article as listed in the aforementioned Annex.

SECTION 2. Upon the effectivity of Republic Act No. 8184 and except for lubricating oil basestock (HS 2710.00 40) and other solvents (HS 2710.00 70), the special levy of ninety-five centavos (P0.95) per liter imposed on imported crude oil (HS No. 27.09) and one peso (P1.00) per liter on petroleum products (HS 27.10 and 27.11) of the Tariff and Customs Code of the Philippines, as amended under Annex A hereof, shall be abolished and those articles which are entered into or withdrawn from warehouse in the Philippines for consumption shall be levied the rates of duty herein prescribed in the revised tariff schedule in Annex B.

SECTION 3. All Presidential issuances, administrative rules and regulations, or parts thereof, which are inconsistent with this Executive Order are hereby revoked or modified accordingly.

SECTION 4. Effectivity. —

1. Annex A[*] is effective as of April 16, 1996, the effectivity date of RA 8180, until the effectivity of RA 8184.
2. Annex B[*] shall be effective upon the initial implementation of the automatic oil pricing formula as provided for under Section 8 of RA 8184.

This Executive Order shall take effect immediately.

Adopted: 28 Aug. 1996

(SGD.) FIDEL V. RAMOS
President of the Philippines

(SGD.) LUIS C. LIWANAG II
Executive Secretary

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

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