

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

EXECUTIVE ORDER NO. 88, March 18, 2002

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/8b3f77173849/>

WHEREAS , the Philippines is a Contracting Party to the Basic Agreement on the ASEAN Industrial Cooperation Scheme (AICO) signed in Singapore on 27 April 1996;

WHEREAS , the Philippines is a participating country in the approved AICO Arrangement of Mitsuba Philippines Corporation (MPC) along with Thailand;

WHEREAS , under the MPC AICO Arrangement, the Philippines (Mitsuba Philippines Corporation) will import from Thailand (Thai Summit Mitsuba Manufacturing Corporation, Ltd.) wiper motor components and link units for the manufacture of wiper assembly, and in exchange, Thailand (TSMMC) will import from the Philippines frame units, brush holder, bottom cover, and bracket assemblies for the manufacture of wiper assemblies;

WHEREAS , AICO Certificate of Eligibility (COE) No. Mitsuba/2001/1(A) was re-issued on 04 July 2001, in favor of the participating companies in the MPC AICO Arrangement, nullifying AICO Certificate of Eligibility No. Mitsuba/2001/1 issued on 16 April 2001, in favor of the participating companies in the MPC AICO Arrangement; and

WHEREAS , in consonance with Articles 5 and 7 of the Basic Agreement of the AICO Scheme, participating companies in the approved MPC AICO Arrangement shall qualify for 0 – 5% preferential tariff rates to be extended by the Philippines and Thailand as participating countries, effective within 45 days from the date of issuance of Certificate of Eligibility No. Mitsuba/2001/1 (A) by the ASEAN Secretariat.

NOW, THEREFORE, I, GLORIA MACAPAGAL-ARROYO , President of the Philippines, pursuant to the powers vested in me under Section 402 of the Tariff and Customs Code of 1978, as amended, 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 accorded the AICO rate of 3% as specified in the Column 5 thereof.

SEC 2. The AICO rate provided in Annex “A” shall be accorded to the AICO entity in Thailand (Thai Summit Mitsuba Mfg. Co. Ltd.) effective 04 July 2001.

SEC 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 Annex “A” to a rate lower than the AICO rate prescribed in Column 5 of Annex “A”, such articles shall automatically be accorded the corresponding reduced rate of duty. Effective 01 January 2003, the final CEPT rate on the article shall apply.

SEC 4. Upon the effectivity of this Executive Order, the articles specifically listed in the aforesaid Annex “A”

which are entered or withdrawn from warehouses in the Philippines for consumption shall pay the applicable AICO preferential tariff rate specified under Section 1 hereof, subject to qualification under the Rules of Origin for the CEPT, as evidenced by the Certificate of Origin-Form "D".

SEC 5. The Secretary of Finance in consultation with the National Economic & Development Authority (NEDA) shall issue the appropriate guidelines to implement and rationalize the preferential tariff privilege herein granted.

SEC 6. This Executive Order shall take effect immediately.

DONE in the City of Manila, this 18 th day of March, in the year of Our Lord, two thousand and two.

(SGD.) GLORIA MACAPAGAL-ARROYO

By the President:

(SGD.) ALBERTO G. ROMULO
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.