

AMENDING THE TARIFF AND CUSTOMS CODE; CREATING TITLE III IN BOOK I – EXPORT TARIFF.

PRESIDENTIAL DECREE NO. 230, June 28, 1973

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WHEREAS, Republic Act No. 6125 was enacted as a revenue raising measure and as a stabilization device to withdraw excessive money supply generated by windfall gains in the export sector due to the change in the exchange rate of the peso;

WHEREAS, this fiscal measure can generate more benefits to the economy if made a permanent feature of our tariff system as an export duty and used as instrument to promote certain economic objectives of stabilization and industrialization;

WHEREAS, the primary strategy in our export policy now is the restructuring of our export sector by including the processing of traditional export products and giving encouragement to exports of manufactured and semi-processed goods; and

WHEREAS, it is appropriate to transfer assessment and collection of the export duty from the Central Bank to the Bureau of Customs;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers in me vested by the Constitution as Commander-in-Chief of all the Armed Forces of the Philippines and pursuant to Proclamation No. 1081, dated September 21, 1972, Proclamation No. 1104, dated January 17, 1973, and General Order No. 1, dated September 22, 1972, as amended, in order to make the tariff system an effective tool for the implementation of the desired changes and reforms in our Society, do hereby order and decree:

SECTION 1. — Republic Act No. 6125, as amended, is hereby repealed and a new Title III is inserted in Book I of the Tariff and Customs Code to read as follows:

TITLE III — EXPORT TARIFF

"SEC. 514. Export Products Subject to Duty and Rates. — There shall be levied, assessed and collected a duty on the gross F.O.B. value at the time of shipment based on the prevailing rate of exchange, of the following products in accordance with the following schedule:

WOOD PRODUCTS:

(1)

Logs, including poles

10%

(2)

Lumber

4%

(3)

Veneer, face and core

4%

(4)

Plywood

4%

MINERAL PRODUCTS:

(1)

Metallic ores and concentrates

(a)

Copper

6%

(b)

Iron

4%

(c)

Chromite

4%

(2)

Gold

4%

(3)

Non-Metallic

(a)

Clinker, cement

4%

(b)

Portland cement

4%

(4)

Mineral Fuel

(a)

Bunker fuel oil

4%

(b)

Petroleum pitch

4%

PLANT AND VEGETABLE PRODUCTS:

(1)

Abaca

(a)

Stripped hemp, unmanufactured

4%

(2)

Bananas

4%

(3)

Coconut

(a)

Copra

6%

(b)

Coconut oil

4%

(c)

Copra meal or cake

4%

(d)

Dessicated coconut

4%

(4)

Pineapple

(a)

Pineapple sliced or crushed

4%

(b)

Pineapple juice or juice concentrate

4%

(5)

Sugar and Sugar Products

(a)

Centrifugal sugar

5%

(b)

Molasses

4%

(6)

Tobacco

(a)

Tobacco leaf

4%

(b)

Scrap tobacco

4%

ANIMAL PRODUCTS:

(1)

Shrimps and prawns

4%

For purposes of computing the duty, the cost of packaging and crating materials shall be deductible from the export value, provided such materials are domestically manufactured using a substantial portion of local raw materials, as determined by the Board of Investments.

"SEC. 515. Flexible Clause. — The President, upon recommendation of the National Economic and Development Authority, may subject any of the above products to higher or lower rates of duty provided in this Title, include additional products, exclude or exempt any product from this Title, or additionally subject

any product to an export quota. In the exercise of this authority the President shall take into account: (1) the policy of encouraging domestic processing; (2) the prevailing prices of export products in the world market; (3) the advantages obtained by export products from international agreements to which the Philippines is a signatory; (4) the preferential treatment granted to our export products by foreign government; and (5) the need to meet domestic consumption requirements.

"SEC. 516. Assessment and Collection of the Duty. — The Duty shall be assessed by the Bureau of Customs and collected by the Bureau thru authorized agent banks of the Central Bank not later than 30 days from date of shipment.

"SEC. 517. Deficiency and Surcharges. — In case the duty is not fully paid at the time specified hereof, the deficiency shall be increased by an amount equivalent to twenty-five per centum thereof, the total to be collected in the same manner as the duty. Where the deficiency is the result of false or fraudulent statements or representations attributable to the exporter, the surcharge shall be fifty per centum.

"SEC. 518. Allotment and Disposition of the Proceeds. — The proceeds of this duty shall accrue to the General Fund and shall be allotted for development projects; except that one per centum (1%) annually shall be set aside for the Export Assistance Fund to be administered by the Board of Investments and expended in accordance with the General Appropriation Act to finance export promotion projects; however, thirty percent of this 1% shall accrue to the Bureau of Customs which shall constitute as its intelligence fund to be disbursed by the Commissioner of Customs in the implementation of this Decree, such as but not limited to the purchase of equipment, hiring of personnel if necessary and for such other operational expenses in the promotion of the export industry."

SEC. 2. — The Commissioner of Customs shall promulgate the rules and regulations necessary for the implementation of this Decree, subject to the approval of the Secretary of Finance.

SEC. 3. — All laws, decrees, rules and regulations which are inconsistent herewith are hereby amended or modified accordingly.

SEC. 4. — This Decree shall take effect July 1, 1973.

Done in the City of Manila, this 28th day of June, in the year of Our Lord, nineteen hundred and seventy-three.

(Sgd.) FERDINAND E. MARCOS
President
Republic of the Philippines

By the President:

(Sgd.) ROBERTO V. REYES
Assistant Executive Secretary

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