MODIFYING THE NOMENCLATURE AND THE RATES OF DUTY ON IMPORTED EDUCATIONAL, TECHNICAL, SCIENTIFIC AND HISTORICAL OR CULTURAL BOOKS UNDER SECTION 104 OF THE TARIFF AND CUSTOMS CODE...

Read online (full-text search, related cases, audio case brief): https://batas.org/library/92ade450e832/

WHEREAS, the Philippines is a signatory to the United Nations Educations, Scientific and Cultural Organization Florence Agreement;

WHEREAS, the agreement aims to advance the mutual knowledge and understanding of people through all means of mass communication, promote the free flow of ideas by word and image and to achieve the widest possible dissemination of the diverse forms of self-expression;

WHEREAS, the Philippines, as signatory to the Agreement, undertakes “not to apply customs duties or other charges on, or in connection with, the importation of (a) books, publications and documents, listed in Annex A to this Agreement; (b) educational, scientific and cultural materials, listed in Annexes B, C, D and E of this Agreement; which are the products of another Contracting State, subject to the conditions laid down in those annexes”;

WHEREAS, pursuant to RA 8047 (Book Publishing Industry Development Act), the continuing development of the book publishing industry is encouraged to ensure adequate supply of quality and affordable books;

WHEREAS, the elimination of duty on books will promote and strengthen the development of education in the Philippines which is the key to a better life;

WHEREAS, Section 401 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464), as amended, empowers 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 tariff nomenclature, under Section 104 of the Code.

NOW, THEREFORE, I, GLORIA-MACAPAGAL-ARROYO, President of the Republic 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 Most-Favoured-Nation (MFN) rate of import duty in accordance with the schedule indicated opposite each article.

SECTION 2. The rates of import duty on tariff headings and subheadings not enumerated and those listed but represented by the symbol “x x x” shall remain in force and effect.

SECTION 3. Upon the effectivity of this Executive Order, all articles specifically listed in the aforesaid “Annex” which are entered and withdrawn from warehouses in the Philippines for consumption shall be levied the MFN rates of duty as indicated therein.

SECTION 4. All other Presidential issuances, administrative rules and regulations, or parts thereof, which are inconsistent or contrary with this Executive Order are hereby revoked or modified accordingly.

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

SECTION 5. This Executive Order shall take effect thirty (30) days following its complete publication in the Official Gazette or in a newspaper of general circulation in the Philippines.

(SGD.) GLORIA M. ARROYO

By the President:

(SGD.) LEANDRO R. MENDOZA
Executive Secretary

[*]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.