

MODIFYING THE RATES OF DUTY ON SUGAR AS PROVIDED FOR UNDER THE TARIFF AND CUSTOMS CODE OF 1978, AS AMENDED, IN ORDER TO IMPLEMENT THE ASEAN PREFERENTIAL RATES OF DUTY THEREON

EXECUTIVE ORDER NO. 420, June 17, 1997

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/9859d4bca1fd-2/>

WHEREAS, the Philippines is committed to participate in the Common Effective Preferential Tariff (CEPT) Scheme;

WHEREAS, the government needs to provide certain agricultural sectors interim tariff adjustments to help the sector to be efficient and globally competitive;

WHEREAS, the government recognizes sugar as highly sensitive but considers it in its best interest to subject the same to a tariff reduction schedule similar to the one mandated under the CEPT Scheme;

WHEREAS, Sections 104 and 402 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464), as amended, empower 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, FIDEL V. RAMOS, 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, classified under Section 104 of the Tariff and Customs Code of 1978, as amended, shall be subject to the ASEAN preferential rate of duty in accordance with the 1997 schedule indicated in Column 4 of Annex "A".

SECTION 2. In the event that subsequent changes are made in the basic (MFN) Philippine rate of duty on any of the articles listed in Annex "A" to a rate lower than the rate prescribed in Column 4 of Annex "A", such article shall automatically be accorded the corresponding reduced rate of duty.

SECTION 3. Should world market prices rise or increase to a level where the rates of duty herein specified would cause unfairly high prices to consumers, government may reduce the applied rate of duty temporarily or for the duration of said situation to such levels as may be deemed necessary.

SECTION 4. The Margins of Preference (MOP) accorded under the ASEAN Preferential Trading Arrangements (PTA) shall no longer be extended to any of the products listed in Annex "A" hereof.

SECTION 5. 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effectivity of this Executive Order, the articles specifically listed in the aforesaid Annex "A" which are entered or withdrawn from warehouses in the Philippines for consumption shall be levied the rates of duty therein prescribed subject to qualification under the Rules of Origin as provided for in the Agreement on the Common Effective Preferential Tariff Scheme for the ASEAN Free Trade Area (CEPT-AFTA) signed on 28 January 1992.

SECTION 6. In the event that world market prices drop to a level where the domestic sugar industry suffers injury

or imminent threat thereof through an import surge or a collapse in prices, government may authorize importations by a government agency or government controlled corporation.

SECTION 7. All presidential issuances, administrative rules and regulations, or parts thereof, which are inconsistent with this Executive Order are hereby revoked or modified accordingly.

SECTION 8. This Executive Order shall take effect immediately.

Adopted: 17 June 1997

By the President:

(SGD.) RUBEN D. TORRES
Executive Secretary

ANNEX "A"

APPLICABLE ASEAN RATE OF DUTY ON SUGAR

Hdg. No. (1)

HARMONIZED SYSTEM

(2)

PRODUCT DESCRIPTION

(3)

1997 (4)

1998 (5)

1999 (6)

2000 (7)

2001 (8)

2002 (9)

2003 (10)

17.01

Cane or beet sugar and chemically pure sucrose, in solid form

— Raw sugar not containing
added flavouring or colouring matter:

1704.1100

— Cane sugar

65

65

—

—

—

—

5X

1701.1200

— Beet sugar

65

65

—

—

—

—

5X

— Other:

1701.9100

— Containing added flavouring or colouring matter

45

45

—

—

—

—

5X

1701.9900

— Other

65

65

—

—

—

—

5X

* Implementation subject to result of negotiation with ASEAN for these items to be reclassified as Highly Sensitive

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.