

EXEMPTING IMPORTED AND/OR CONSIGNED READY-MADE KRAFT PAPER BAGS FROM PAYMENT OF DUTIES, TAXED AND OTHER CHARGES.

PRESIDENTIAL DECREE NO. 326, October 30, 1973

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WHEREAS, the government has been extending support to the cement industry, especially in its present efforts to promote cement as an export product;

WHEREAS, there exists an urgent need for kraft paper cement bags since local paper manufacturers cannot meet the demands of the cement industry for kraft paper bags to be used for cement intended for export;

WHEREAS, under the existing provision of Section 105 (m) of the Tariff and Customs Code, as amended by Presidential Decree No. 34, containers, holders and other similar receptacles of any material except paper, paperboard, and textile fabrics, are exempted from customs duties subject to the filing of a re-export bond;

WHEREAS, to meet the immediate needs of cement manufacturers for containers, it is necessary that kraft paper bags be allowed to be imported under certain conditions;

WHEREAS, the National Economic and Development Authority as well as the Cement Industry Authority have recommended that ready-made kraft paper bags be allowed to be brought into the country free of customs duties subject to the filing of re-export bond by the cement companies to be used as containers for cement intended for export;

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 the Armed Forces of the Philippines, and pursuant to Proclamation No. 1081 dated September 21, 1972, and General Order No. 1, dated September 22, 1972, as amended, do hereby order and decree that the provisions of Section 105(m) of the Tariff and Customs Code as amended by Presidential Decree No. 34, be further amended, to allow the importation of kraft paper bags for cement intended for export under certain conditions, and to read as follows:

"m. Containers, holders and other similar receptacle of any material including kraft paper bags for locally-manufactured cement for export except paperboard and textile fabrics which are of such character as to be readily identifiable and/or re-usable for shipment or transportation of goods shall be delivered to the importer thereof upon identification, examination and appraisal and the giving of a bond in an amount equal to one and one-half times the ascertained duties, taxes and other charges thereof, conditioned for the exportation thereof or payment of the corresponding duties, taxes and other charges within six (6) months from the date of acceptance of entry.

The importation of kraft paper bags for cement intended for export shall be subject to the following further conditions:

1. That imported and/or consigned cement bags are re-exported within a reasonable period of time; and
2. That the quantities of importation and/or consignments be subject to prior review and approval of the

Cement Industry Authority."

This Decree shall take effect immediately.

Done in the City of Manila this 30th day of October, in the year of Our Lord, nineteen hundred and seventy-three.

(Sgd.)

FERDINAND E. MARCOS

President of the Philippines

By the President:

(Sgd.)

ROBERTO V. REYES

Assistant Executive Secretary

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