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. 238, May 04, 2000

Read online (full-text search, related cases, audio case brief): https://batas.org/library/b86202ef8de8-2/

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

WHEREAS, the AICO Scheme seeks to improve the competitive position of ASEAN Companies in the global and ASEAN markets by providing the means to apply the principles of economies of scale and scope in the manufacturing process, supported by preferential import duties to enhance across ASEAN border transactions;

WHEREAS, the Philippines is a participating country in the approved AICO Scheme of Goya, Inc. along with Malaysia;

WHEREAS, under the Goya, Inc. AICO Arrangement, it was agreed that the Philippines (Goya, Inc.) will import printed polyethylene laminates, printed polypropylene laminates and printed vacuum metallized (aluminum coated) cast polypropylene and printed aluminum wrapper from Malaysia (Malaysia Packaging Industry Bhd.) as packaging materials for the manufacture of chocolate éclairs and chocolate confectionery. In exchange, Malaysia (Malaysia Packagng Industry Bhd.) will import chocolate éclairs and chocolate confectionery from the Philippines (Goya, Inc.);

WHEREAS, AICO Certificate of Eligibility No. Goya/2000/1 issued on 03 January 2000 in favor of the participating companies in the Goya, Inc. AICO Arrangement;

WHEREAS, in accordance with Articles 5 and 7 of the Basic Agreement of the AICO Scheme, participating companies in the approved Goya, Inc. AICO Arrangement shall qualify for 0-5% preferential tariff rates to be extended by the Philippines and Malaysia as participating countries, effective within 45 days from the date of issuance of the Certificate of Eligibility (COE) by the ASEAN Secretariat.

NOW, THEREFORE, I, JOSEPH EJERCITO ESTRADA, President of the Republic of the Philippines, pursuant to the powers vested in me under the Republic 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 5% as specified in Column 4 thereof.

SECTION 2. The AICO rate provided in Annex “A” shall be accorded to the AICO entity in Malaysia (Malaysia Packaging Industry Bhd.) effective 03 January 2000.

SECTION 3. In the event that any subsequent changes are made in the basic (MFN) Philippine rate of duty on the articles listed in Annex “A” to a rate lower than the AICO rate prescribed in Column 4 thereof, such article shall

automatically be accorded the corresponding reduced rate of duty. Effective 01 January 2003, the final CEPT rate on the subject article shall apply.

SECTION 4. Upon the effectively 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 rates 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".

SECTION 5. This Executive Order shall take effect immediately.

Done in the City of Manila, this 4th day of May in the year of Our Lord, Two Thousand.

(Sgd.) JOSEPH EJERCITO ESTRADA

By the President:

RONALDO B. ZAMORA
Executive Secretary

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.