

AMENDING SECTION 105(g) AND (y) OF THE TARIFF AND CUSTOMS CODE OF THE PHILIPPINES

PRESIDENTIAL DECREE NO. 1813, January 16, 1981

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I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers vested in me by the Constitution, do hereby amend the Tariff and Customs Code of 1978, as follows:

SECTION 1. Section 105(g) of the Tariff and Customs Code, as amended, is hereby further amended to read as follows:

"g. Wearing apparel, articles of personal adornment, toilet articles, portable tools and instruments, theatrical costumes and similar personal effects, accompanying travelers or tourists, or arriving within a reasonable time before or after their arrival in the Philippines, which are necessary and appropriate for the wear and use of such persons according to the nature of the journey, their comfort and convenience: Provided, that this exemption shall not apply to articles intended for other persons or for barter, sale or hire: Provided further, that the Collector of Customs may, in his discretion, require either a written commitment or a bond in an amount equal to one and one-half times the ascertained duties, taxes and other charges conditioned for the exportation thereof or payment of the corresponding duties, taxes and other charges within Three (3) months finally, that the Collector of Customs may extend the time for exportation or payment of duties, taxes and other charges for a term not exceeding Three (3) months from the expiration of the original period."

"g-1. Personal and household effects and vehicles belonging to foreign consultants and experts hired by, and/or rendering service to, the government, and their staff or personnel and families, accompanying them or arriving within a reasonable time before or after their arrival in the Philippines, in quantities and of the kind necessary and suitable to the profession, rank or position of the person importing them, for their own use and not for barter, sale or hire provided that the collector of customs may in his discretion require either a written commitment or a bond in an amount equal to one and one-half times the ascertained duties, taxes and other charges upon the articles classified under this subsection; conditioned for the exportation thereof or payment of the corresponding duties, taxes and other charges within six (6) months after the expiration of their term or contract; and provided finally that the collector of customs may extend the time for exportation or payment of duties, taxes and other charges for a term not exceeding six (6) months from the expiration of the original period."

SEC. 2. Section 105(y) of the Tariff and Customs Code, as amended, is hereby further amended to read as follows:

"Y. Trailer chassis when imported by shipping companies for their exclusive use in handling containerized cargo, upon posting a bond in an amount equal to one and one-half times the ascertained duties, taxes and other charges due thereon to cover a period of one year from the date of acceptance of the entry, which period for meritorious reasons may be extended by the commissioner of Customs from year to year, subject to the following conditions:

- That they shall be properly identified and registered with the Land Transportation Commission;
- That they shall be subject to customs supervision fee to be fixed by the Collector of Customs and subject to

the approval of the Commissioner of Customs;

- That they shall be deposited in the Customs zone when not in use; and
- That upon the expiration of the period prescribed above, duties and taxes shall be paid, unless otherwise re-exported."

SEC. 3. This Decree shall take effect thirty (30) days after approval.

Done in the City of Manila, this 16th day of January, in the year of Our Lord, nineteen hundred and eighty-one.

(Sgd.) FERDINAND E. MARCOS

President of the Philippines

By the President:

(Sgd.) JUAN C. TUVERA

Presidential Executive Assistant

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