GUIDELINES FOR THE IMPORTATION OF LOW AROMATIC SOLVENTS

Read online (full-text search, related cases, audio case brief): https://batas.org/library/e7c2b78b0b16/

WHEREAS, Executive Order No. 413 (modifying the Rates of Import Duty and nomenclature of certain imported articles under Section 104 of the Tariff and Customs Code of 1978) and Executive Order No. 470 provide that the rate of import duty for low aromatic solvents be 10% ad val. (Tariff Heading No. 2710.0034);

WHEREAS, Executive Order No. 478, as amended by EO 115 and EO 160 prescribed special duty on imported crude oil and imported oil products of P0.95/liter and PI.00/ liter, respectively, but exempted low aromatic solvents from such duty rate when imported with a special authorization by the Energy Regulatory Board, now the Energy Industry Administration Bureau;

WHEREAS, the creation of a separate subheading for low aromatic solvents by the Tariff Commission was based on representations by the "Samahan sa Pilipinas ng mga Industriyang Kimika";

WHEREAS, the Energy Industry Administration Bureau notes the concern of the local solvent manufacturers regarding the importation of low aromatic solvents on a special duty-exempt basis while there exists locally produced equivalent product;

WHEREAS, such duty exemption gives undue cost advantage to importers over domestic manufacturers who invested in plant and equipment to produce the same solvent locally, and defeats the purpose of the government's policy to attract investments and encourage local producers to maintain/expand their existing plants thereby ensuring uninterrupted domestic supply thereof necessary to spur economic growth;

WHEREAS, it is necessary that guidelines be issued for the appropriate implementation of aforesaid Executive Order No. 160 with respect to low aromatic solvents and the granting of special duty-exempt authorization by this Bureau;

NOW, THEREFORE, effective immediately importations of solvents shall be subject to the following conditions:

1. VOLUME - no restriction, in line with the government's thrust toward import liberalization

2. COST - (FOB and Freight) - economics are left to the importer since selling price is no longer regulated

3. DUTY RATE

a. Ad valorem - pursuant to classification code

b. Special duty – P1.00 per liter, except where:

> i. aromatic content is less than 1% and boiling range is less than 50 degrees Centigrade, and
>
> ii. locally produced equivalent solvent is not available or cannot be made available to where it Is required after exhausting all possible logistics considerations.

Adopted: 16 Mar. 1994

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

(Sgd.) NEPTALI S. FRANCO
Director

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.