

RATIONALIZING THE TAX PRIVILEGE COVERING IMPORTATIONS BY REGISTERED ENTERPRISES WITHIN THE SUBIC SPECIAL ECONOMIC ZONE, AND FOR OTHER PURPOSES

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WHEREAS, under existing law, registered businesses and enterprises within the Subic Special Economic Zone are exempt from national internal revenue taxes and customs duties on their importations of raw materials, capital goods and equipment for their business operations;

WHEREAS, there is a need to ensure that raw materials, capital goods and equipment, which will be imported by registered enterprises within the Subic Special Economic Zone, are only those required for their business activities and operations;

WHEREAS, the Government needs additional revenue to finance the country's economic and development programs and projects.

NOW, THEREFORE, I, GLORIA MACAPAGAL-ARROYO, President of the Philippines, by virtue of the powers vested in me by law, do hereby order and direct as follows:

SECTION 1. Importations of registered businesses and enterprises or locators within the Subic Special Economic Zone in excess of the requirements of their registered business or authorized business activity consisting of raw materials, capital goods and equipment shall be deemed brought into or sold within the customs territory and, therefore, subject to the payment of taxes and customs duties in accordance with existing customs and tax laws.

SECTION 2. The Bureau of Customs and the Bureau of Internal Revenue, in coordination with the Subic Bay Metropolitan Authority, shall issue appropriate issuances or circulars to clarify and/or simplify the documentation, procedures, tax treatment and payment of taxes and duties of the excess importations with the end view of effectively implementing this Order.

SECTION 3. All executive issuances, rules and regulations or parts thereof, which are inconsistent with this Executive Order, are hereby repealed or modified accordingly.

SECTION 4. This Executive Order shall take effect immediately.

Adopted: 13 Sept. 2007

(SGD.) GLORIA MACAPAGAL-ARROYO

By the President:

(SGD.) EDUARDO R. ERMITA
Executive Secretary

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