MALACAÑAN PALACE MANILA

BY THE PRESIDENT OF THE PHILIPPINES

EXECUTIVE ORDER No. 295

REVISING THE RULES AND REGULATIONS ON THE CONTROL OF IMPORTS OF NON-ESSENTIAL AND LUXURY ARTICLES INTO THE PHILIP-PINES AS PROVIDED FOR IN REPUBLIC ACT NO. 330.

By virtue of the powers vested in me by Republic Act No. 330, entitled "An Act authorizing the President of the Philippines to establish a system of Import Control by regulating imports of non-essential and luxury articles, creating an Import Control Board, authorizing the issuance of rules and regulations to carry into effect such control and penalizing violations of this Act," I, Elpidio Quirino, President of the Philippines, do hereby order:

SECTION 1. From and after the date of effectivity of this Order, no article included in the list referred to in section 3 hereof shall be imported into the Philippines without an import license duly issued by the Import Control Board in accordance with the provisions of this Order. Such license shall be signed "By authority of the President: Chairman, Import Control Board."

SEC. 2. There is hereby created an administrative committee in the office of the Import Control Board, composed of the Executive Officer of the Import Control Board, a representative of the Department of Finance and a representative of the Central Bank of the Philippines. This committee shall administer the rules and regulations promulgated by the Import Control Board and recommend such changes to the Board as from time to time may be found necessary to improve the administration of import

controls and to achieve the purposes for which the controls were established.

SEC. 3. The articles included in the accompanying list, marked Appendix A, are hereby declared to be luxury or non-essential articles and to be subject to the provisions of this Order. The quantity or value of such luxury or non-essential article that may be imported beginning with the date of effectivity of this Order shall be established by the Import Control Board in accordance with the percentage reductions shown in the accompanying schedule, marked Appendix B.

SEC. 3-a. In the case of cement, the Import Control Board may grant a special permit to the Cebu Portland Cement Company to import such quantities of this article as may be deemed necessary to prevent shortage thereof.

SEC. 4. The Import Control Board may, from time to time and as circumstances warrant, make recommendations to the President for additions to, or changes in, or deletions from the list established in Appendix A, and/or for increases, decreases, or other alterations in the percentage reductions established in Appendix B.

SEC. 5. The Import Control Board shall allocate the quotas established in accordance with Appendix B only among the importers registered for such article on the basis of the respective quantities or values of their import of the article during the year 1948. The Import Control Board shall not permit importers to transfer quotas from one article to another, but may permit the transfer of quotas from one importer to another provided said importers are duly registered with the Import Control Board.

SEC. 6. Notwithstanding the provisions of the preceding section, the Import Control Board shall set aside not more than 20 per cent of the quota established for each article in Appendix B for allocation to Filipino importers who had no importation during the base period 1948, but have been registered subsequently as importers of such articles: *Provided*, that aliens who, after the base period, actually imported and still continue to import any controlled article may apply as new importers of such article. The Import Control Board shall determine the manner of allocating the quotas to new importers.

SEC. 7. An import license shall remain valid during the quota period in which it was issued. If, for justifiable cause satisfactory to the Import Control Board, the shipment does not arrive in the Philippines during the period in which the license was issued, the expiry date of the license may be extended by the Board. If the Board finds that the importer has failed or has not taken the proper steps to import the article covered by the license, the Board may cancel the license.

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SEC. 8. No person, firm, or establishment may be granted an import license unless:

- (a) He is a duly registered importer in the Securities and Exchange Commission or in the Bureau of Commerce;
- (b) He is duly licensed to do business in the Philippines and has paid all lawful taxes and fees due from him; and
- (c) He is registered with the Import Control Board for purposes of the Import Control Law.
- SEC. 9. Before an import license may be issued, the applicant shall file with the Board a written application under oath containing the following information:
- (a) The name and address of the importer or his duly authorized agent or representative;
 - (b) The name and address of the exporter;
- (c) The port or ports of origin of the articles to be imported;
 - (d) The port of destination; and
- (e) The description of the articles to be imported and the quantity and declared value thereof.

SEC. 10. For every registration of an importer, a filing fee of \$\mathbb{P}2\$ shall be charged. Upon issuing a quota or a license, the Import Control Board shall collect a fee of \$\mathbb{P}10\$ per \$\mathbb{P}1,000\$ of the c. i. f. value of the article, and \$\mathbb{P}1\$ for every \$\mathbb{P}100\$ or fraction thereof.

SEC. 11. Shipments covered by payments made by the importer prior to the date of effectivity of this Order, or by irrevocable letters of credit or authorities to purchase issued prior to said date, and so certified by the issuing bank, shall be permitted to enter the country but shall be charged to present and/or future quotas of the importer for the same or other articles; however, the importer shall first obtain an import license and pay the appropriate fees before the shipment may be made or released by customs. Similarly, goods in inland transit from point of origin, or on dock, on lighter, or on exporting vessel, on the date of effectivity of this Order, if such circumstance can be proved by the importer to the satisfaction of the Import Control Board, shall be admitted into the country but shall be charged to present and/or future quotas of the importer for the same or other articles; however, the importer shall first obtain an import license and pay the appropriate fees before shipment may be made or released from customs. Goods ordered or contracted for prior to the date of effectivity of this Order by virtue of existing valid licenses and/or quotas shall be allowed to enter the country but shall be charged to present and/or future quotas.

SEC. 12. Importers must obtain an import license for every foreign order placed after the date of effectivity of this Executive Order unless the articles to be imported are not subject to restriction under the provisions of this Order. Articles ordered after said date without an import

license shall not be released by customs to the importer and shall be confiscated by the Import Control Board.

SEC. 13. From and after the date of effectivity of this Order, every consular invoice issued for the importation into the Philippines of articles subject to restrictions under the provisions of this Order shall show the Import License Number in respect to such importation and the quantity and value thereof.

SEC. 14. The bringing of controlled articles for personal use, and not for resale, and of articles brought in by, or sent to, importers or indentors as samples, and not for resale, shall be subject to special rules and regulations to be issued by the Import Control Board.

SEC. 15. Articles imported in violation of these rules and regulations shall be subject to forfeiture in accordance with the procedure established under Chapter 39 of the Revised Administrative Code and to the penalties prescribed by Republic Act No. 330, otherwise known as the Import Control Law.

SEC. 16. All previous circulars, directives, rules and regulations of the Import Control Board which are inconsistent with, or contrary to, the provisions of this Executive Order are hereby repealed.

SEC. 17. For the effective enforcement of this Order, duly authorized agents or representatives of the Import Control Board shall be permitted to examine shipments and pertinent documents.

SEC. 18. Executive Orders No. 193, dated December 28, 1948, No. 206, dated March 16, 1949, No. 209, dated March 30, 1949, and No. 231, dated June 28, 1949, are hereby repealed.

SEC. 19. This Order shall take effect on December 1, 1949.

Done in the City of Manila, this 29th day of November, in the year of Our Lord, nineteen hundred and forty-nine, and of the Independence of the Philippines, the fourth.

ELPIDIO QUIRINO
President of the Philippines

By the President:

TEODORO EVANGELISTA

Executive Secretary

APPENDIX A

LIST OF ARTICLES SUBJECT TO CONTROL UNDER EXECUTIVE ORDER NO. 295

Automobiles (Passenger Cars) and Other Motor Vehicles:

- 1.1 Automobiles, passenger cars.
- 1,2 Station wagons.
- 1.3 Jeeps.
- 1.4 Motorcycles and motorbikes.
- 1.5 Bus bodies.
- 1.6 Accessories (not spare parts).

Other Vehicles (Not Motorized):

- 2.1 Bicycles.
- 2.2 Carriages and similar vehicles.
- 2.3 Go-carts, velocipedes and other children's vehicles.

Jewelries, Precious Metals and Stones:

Real or imitation, plated or unplated, precious or semi-3.1 precious, set or unset, made of gold, silver, sterling silver or platinum, in whatever form, including hollowares, flatwares, silverwares and other wares, and trinkets.

Perfumes, Toilet Preparations and Soap:

- 4.1 Perfumes, lotions and toilet waters.
- 4.2 Soap, fancy, and toilet, laundry and all other.
- 4.3 Petroleum jellies (vaseline). 4.4
- Pomades. 4.5 Creams and balms.
- 4.6 Rouges and lipsticks. 4.7
- Face powders (including perfumed talc). 4.8
- Unperfumed talcum powder. 4.9 Hair tonics.
- 4.10 Shampoos.
- Brilliantines. 4.11 4.12 Nail polish.
- Shaving creams, cakes, sticks and all other. 4.13
- 4.14 Dentrifices.
- 4.15 All other toilet preparations.

Beauty Culture Equipment:

- 5.1 Beauty parlor equipment, accessories and ingredients, including hair curlers and eyelash curlers.
- 5.2 Manicure apparatus, accessories and preparations.
- 5.3 Dresser sets including hair brushes, mirrors, combs, atomizers and perfume bottles.
- 5.4 All others not included in 5.1 to 5.3.

Games, Amusements, Toys and Sporting Goods:

- 6.1 Toys, games and amusements of any kind.
- 6.2 Sporting goods of any kind (except fish hooks).

Beverages, Wines, Liquors (Including Beer):

- All, except extracts, flavors and patented or compounded 7.1 syrups for local bottling purposes, and bear and ale.
- Extracts, flavors and patented or compounded syrups 7.2 for local bottling purposes.
- Beer and ale. 7.3

Explosives, Fireworks, Ammunition and Firearms:

- 8.1 Fireworks and firecrackers.
- 8.2 Firearms, parts and accessories.
- 8.3 Cartridges.

Textiles, and Manufactures of Cotton, Ramie, Flax, Linen, Wool, Silk, Rayon, Nylon and Other Synthetic Materials:

- Fabrics (woven, knitted or otherwise) except 9.2 and 9.1
- 9.2 Remnants, used clothing and rummage.
- 9.3Nylon, silk and khaki fabrics.
- 9.4 Ready-made wearing apparel (outer and inner).
- 9.5 Household articles.
- 9.6Fish nets.
- Grey cloth and weaving yarns. 9.7

9.8 Floor coverings, oil cloth and other manufactured (except threads).

Musical Instruments and Radios:

- 10.1 Phonographs and gramaphones and similar articles for reproducing music.
- 10.2 Juke boxes.
- 10.3 Pianos and pianolas.
- 10.4 Radio-phonograph combinations.
- 10.5 Radios.
- 10.6 Records.

Glass and Glasswares:

- 11.1 Glasswares for table, kitchen and bar.
- 11.2 Chandeliers with outlets exceeding one light.
- 11.3 Beads and other decorative articles.
- 11.4 Glass jars, one ounce capacity, crystal clear.
- 11.5 Glass bottles, twelve ounce capacity, colored

Watches and Clocks:

12.1 All watches and clocks, except Time Recording Devices.

Ornamental Articles, Made of Any Material:

13.1 These articles include such items as artificial flowers and fruits, curios and carvings, Christmas trees, decorations and lights, flower bowls, vases, stands, brackets and hangers, figures and figureines, candlesticks, statues and statuettes, bookends, picture frames, sequins, jewelry boxes, cigarette boxes, etc.).

Tobacco and Maufactures of:

- 14.1 Cigarettes.
- 14.2 Cigars.
- 14.3 Shuff and chewing tobacco.
- 14.4 Prepared tobacco (smoking).
- 14.5 Other manufactured tobacco.

Oils and Fats, Edible:

- 15.1 Lard.
- 15.2 Lard compounds and lard substitutes.
- 15.3 Vegetable oils and fats (except compounded fats for making margarine and shortenings).
- 15.4 Margarine.

Leather, Skins and Imitations, Manufactures of:

- 16.1 Boots and shoes (and all other footwear) any kind of top with soles of leather, skins or imitations.
- 16.2 Sandals and slippers.
- 16.3 Garments.
- 16.4 Harnesses and saddles.
- 16.5 Luggage and related articles.
- 16.6 Belts, gloves, pocketbooks, pictures frames, notebooks, diaries, albums, purses, wallets, handbags, portfolios, watch bands and other manufactures.

Fruits and Preparations:

- 17.1 All fresh and frozen fruits.
- 17.2 All canned or bottled, including jams, preserves, jellies, marmalades, juices, sauces, and pickled; also including olives. Canned and bottled fruits specifically prepared for infant feeding excluded.
- 17.3 Dried and otherwise preserved (including beans).

Vegetables, and Preparations:

- 18.1 Fresh and frozen vegetables (except 18.4).
- 18.2 Canned, pickled, bottled (except 18.3) pastes, juices, sauces, soups, catsups, relishes, vinegar. Canned or bottled vegetables specifically prepared for infant feeding are excluded.
- 18.3 Canned or bottled beans.
- 18.4 Potatoes, onions, garlic, ginger and spices.
- 18.5 Dried or otherwise preserved, except mongo and soyabeans.
- 18.6 Mongo and soyabeans.

Nuts and Preparations:

19.1 All nuts and preparations (sweets included).

Cocoa, Chocolate, Coffee and Tea:

- 20.1 Cocoa (Ground or as candy).
- 20.2 Cocoa beans.
 - 20.3 Chocolate (Ground or as candy).
 - 20.4 Coffee (Ground or as candy).
 - 20.5 Coffee (raw or green).
 - 20.6 Tea.

Meat and Meat Products (including Poultry and Game):

- 21.1 Fresh, frozen and chilled.
- 21.2 Canned or bottled, except those specifically prepared for infant feeding.
- 21.3 Pickled, cured, salted or otherwise cured (including hams, bacons and the like).
- 21.4 Sausage, Salami, Bologna, and Frankfurters.
- 21.5 Pastes, spreads, and soups.
- 21.6 Eggs in the shell, fresh or salted.
- 21.7 Gelatin.

Dairy Products:

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- 22.1 Butter and butter spreads.
- 22.2 Cheese, processed, blended and spreads.
- 22.3 Ice cream.
- 22.4 Ice cream powder, mix and preparations with sugar added.
- 22.5 Milk in any form with sugar added except condensed.

Fish and Fish Products:

- 23.1 Fresh, frozen, canned, dried, smoked, pickled, salted or cured, except sardines.
- 23.2 Abalone, shrimp, lobster, prawn, crabs, oyster and clams.
- 23.3 Chowders and soups.
- 23.4 Sardines.

Grains and Preparations:

- 24.1 Bakery products.
- 24.2 Macaroni, spaghetti, vermicelli, noodles and the like.
- 24.3 Breakfast foods except those specifically prepared for infant feeding.
- 24.4 Prepared mixes (bread, cake, pastry and similar mixes).
- 24.5 Starches (corn, tapioca and potato, except industrial starches).
- 24.6 Canned and popped corn.
- 24.7 All kinds of flour, except wheat.
- 24.8 Wheat flour.
- 24.9 Other preparations.

Rubber, Plastic and Manufactures of:

- 25.1 Boots, slippers and shoes (including those with canvas tops and also including boots, slippers and shoes any part of which is made of rubber or plastic).
- 25.2 Plastic or rubber shoe uppers and soles for rubber shoes.
- 25.3 Auto seat covers.
- 25.4 Rubber (raw, in the form of crepe sheet, smoked sheet and latex).
- 25.5 Rubber title flooring.
- 25.6 Purses, wallets, handbags, compacts, vanity cases, combs, cigarette cases, pictures frames, belts and nevelties.

Wood, Bamboo, Rattan, Reeds, and Manufactures of:

26.1 All wood, bamboo, rattan, reeds, and manufactures of.

Paper and Paper Manufactures:

- 27.1 Postcards, albums, Christmas cards, gift wrapping papers, pictures, calendars.
- 27.2 Playing cards.
- 27.3 Cardboards (any weight) and boxes.
- 27.4 Wallboards and wall papers.

Straw, Rushes, Palm Leaf, and Manufactures:

28.1 All straw, rushes, palm leaf and manufactures.

Clay and Clay Products (China, Porcelain, Earthen and Stoneware):

- 29.1 Kitchen and tablewares.
- 29.2 Jardinieres, flowerpots, and other decorative objects.
- 29.3 Wall tiles.

Appliances, Electrical:

- 30.1 Refrigerators and electire freezers.
- 30.2 Stoves, ranges, toasters, cookers and heaters.
- 30.3 Air conditioners up to 3 h. p.
- 30.4 Vacuum cleaners and washing machines.
- 30.5 Electric egg beaters, electric fruit squeezers, floor and table lamps.
- 30.6 Fans and irons.
- 30.7 Ice cream freezers and hardeners.
- 30.8 Water coolers.

Metals and Manufactures of:

- 31.1 Desks, chairs and all furnitures for homes and offices (except file cabinets, barbers' chairs, theatre chairs, medical, dental and hospital equipment).
- 31.2 Paper clips, table and kitchen utensils.
- 31.3 Stoves, ranges (except electric), windows and doors.
- 31.4 Metal trunks and suitcases.

Photographic Goods:

- 32.1 Cameras.
- 32.2 Camera accessories.
- 32.3 Motion picture projectors and accessories (except for education purposes).
- 32.4 Films (unexposed), rolls and cartridges except motion picture films.
- 32.5 Plates and cut films.

Miscellaneous:

- 33.1 Lighters for cigars and cigarettes.
- 33.2 Chewing gum.
- 33.3 Matches.
- 33.4 Candles.
- 33.5 Alcohol, denatured.

33.6 Shells and manufactures.	
33.7 Mechanical pencils, fountain pens and desk	writing sets
and the like.	ies, biscuits
33.9 Nails (common wire and finishing from size inclusive).	s 1" to 5",
33.10 Cement (Portland) and manufactures.	
teathers, downs and manufactures	
33.12 Horns, ivory, bone and manufactures of.	
TOOL THEIL AND STRONG LOLD	
33.14 Asphalt tiles.	
33.15 Linoleum.	
33.16 Tiki-tiki	
33.17 Silk screen posters for advertising purposes.	
33.18 Salt, crude.	
33.19 Ash trays of whatever kind of material.	•
33.20 Celluloid and Bakalite manufactures.	
33.21 Furs and manufactures.	
33.22 Birds nests.	
33.23 Live animals except	
33.23 Live animals except work animals and those by the Government for breeding purposes.	
ASUESIOS FOOtings sidehoomds 4:1	
and outpoard motors execut for	0.
=	
33.26 Sailing vessels, except for commercial purpos 33.27 Blackboard chalks (white)	
33.27 Blackboard chalks (white).	ses.
33.28 Wet storage batteries 6 and 12 14	
mattresses of all kinds	
33.30 Ladies hands fans	
33.31 Coat hangers	
33.32 Waste baskets.	
33.33 Clothe rompers	
33.34 Lamp shades	
33.35 Birds cages.	
33.36 Ropes, twines, etc.	
33.37 Rubber balloons.	
A DDDDDD	
APPENDIX B	
PERCENTAGE OF CUTS—BASE YEAR 1948	
ARTICLES	
Automobiles (Passanger C	Percentage cuts
Automobiles (Passenger Cars) and Other Motor Vehicles:	cuts
rationophes, passenger cars	
Estation wagons	
2.0 vecps	75 60
- 212001 Cycles and motorhibe	
Dus bodies	85
(not spare parts)	95 05
Other Vehicles (Not Motorized):	95
2.1 Bicycles	70
outlinges allu similar vahiolog	90
2.3 Go-carts, velocipedes and other children's vehicles	
Jewelries, Precious Metals and Stones:	90

Real or imitation, plated or unplated, precious or semi-precious, set or unset, made of gold, silver sterling silver or platinum, in whatever form, including hollowares, flatwares, silverwares and other wares, and trinkets

90

3.1

1 0,,	Touch Treparations and Boup.	Percentage cuts
4.1	Perfumes, lotions and toilet waters	90
4.2	Soap, fancy, and toilet, laundry and all other	90
4.3	Petroleum jellies (vaseline)	90
4.4	Pomades	
4.5	Creams and balms	90
4.6	Rouges and lipsticks	80
4.7	Face powders (incl. perfumed talc)	
4.8	Unperfumed talcum powder	
4.9	Hair tonics	
4.10	Shampoos	90
4.11	Brilliantines	90
4.12	Nail polish	
4.13	Shaving creems, cakes, sticks and all other	80
4.14	Dentrifices	50
4.15	All other toilet preparations	, 90
Beauty Cr	ulture Equipment:	• 00
5.1	Beauty parlor equipment, accessories and in-	
9.1		
	gredients, including hair curlers and eyelash	
5.2	curlers	90
	Manicure apparatus, accessories and preparations	90
5. 3	Dresser sets including hair brushes, mirrors,	
- 4	combs, atomizers and perfume bottles	90
5.4	All others not included in 5.1 to 5.3	90
Games, Ar	musements, Toys and Sporting Goods:	
6.1	Toys, games and amusements of any kind	85
6.2	Sporting goods of any kind (except fish hooks)	50
Beverages,	Wines, Liquors (Including Beer):	
7.1	All, except extracts, flavors and patented or	
	compounded syrups for local bottling purposes,	
	and beer and ale	90
7.2	Extracts, flavors and patented or compounded	
	syrups for local bottling puposes	50
7.3	Beer and ale	90
Explosives	, Fireworks, Ammunition and Firearms:	
8.1	Fireworks and firecrackers	95
8.2	Firearms, parts and accessories	95
8.3	Cartridges	. 90
0.0	- Cur urages	}
Textiles, a	nd Manufactures of Cotton, Ramie, Flax, Linen,	,
	ilk, Rayon, Nylon and other Synthetic Materials:	
9.1	Fabrics (woven, knitted or otherwise) except	
0.0	9.2 and 9.3)	75
9.2	Remnants, used clothing and rummage—Costing	
	less than P0.30 per lb. c. i. f.	50
9.3	Nylon, silk and khaki fabrics	95
9.4	Ready-made wearing apparel (outer and inner)	75
9.5	Household articles	75
9.6	Fish nets	50
9.7	Grey cloth and weaving yarns	95
9.8	Floor coverings, oil cloth and other manufactures	
	(except threads)	75
	nstruments and Radios:	
Musical In	isvruments and kaaros:	
Musical In		
	Phonographs and gramphones and similar articles for reproducing music	70

10.3 Pianos and pianolas— Remarks—	Percentage cuts
Over 11,200	
Under ₱1,200	. 80
10.4 Radio-phonograph combinations—	. 50
Remarks—	
Over ₱300	80
Under ₱300	50 50
10.5 Radios—	. 30
Remarks—	
Radio sets above P100	80
Under P100	50
10.6 Records	60
Glass and Glasswares:	
11.1 Glasswares for table, kitchen and bar	00
11.2 Chandeliers with outlets exceeding one light	80
11.3 Beads and other decorative articles	90 90
11.4 Glass jars, one ounce canacity, crystal clear	50 50
11.5 Glass bottles, twelve ounce capacity colored	50
Watches and Clocks:	0.7
12.1 All watches and clocks, except Time Recording	
Devices	
	80
Ornamental Articles, Made of Any Material:	
13.1 These articles include such items as artificial	
flowers and fruits, curious and carvings,	
Christmas trees, decorations and lights, flower	
bowls, vases, stands brackets and hangers,	
figures and figurines, candle-sticks, statues and statuettes, bookends, picture frames, sequins,	
jewelry boxes, cigarette boxes, etc.)	
	95
Tobacco and Manufactures of: 14.1 Cigarettes	
0.841 00008	80
	95
and thewing topacco	80
14.4 Prepared tobacco (smoking) 14.5 Other manufactured tobacco	80
manufactured tobacco	80
Oils and Fats, Edible:	
15.1 Lard	95
15.2 Lard compounds and lard substitutes	95
socially one and late (except compounded fats	
for making margarine and shortening)	95
844.440	95
Leather, Skins and Imitations, Manufactures of:	
16.1 Boots and shoes (and all other footwear) (any	
Rind of top) with soles of leather skins or	
imitations	80
16.2 Sandals and slippers	90
	90
and saddles	90
- 88 ago and related articles	90
16.6 Belts, gloves, pocketbooks, picture frames, note- books, diaries, albums, purses, wallets, hand-	
manufactures	ha
Fruits and Preparations:	90
17.1 All fresh and frozen fruits	60
bottled, including Jams, preserves,	
jellies, marmalades, juices, sauces, and	

	pickles; also including olives. Canned and bottled fruits specifically prepared for infant	Percentage cuts
17.3	feeding excluded	80 80
Vegetables	s, and Preparations:	
18.1	Fresh and frozen vegetables (except 18.4)	90
18.2	Canned, pickled, bottled (except 18.3) pastes,	• • • • • • • • • • • • • • • • • • • •
	juices, sauces, soups, catsups, relishes, vinegar. Canned or bottled vegetables specifically	
	prepared for infant feeding are excluded	90
18.3	Canned or bottled beans	Ceiling
18.4 18.5	Potatoes, onions, garlic, ginger and spices Dried or otherwise preserved, except mongo	40
18.6	and soyabeans	90
	Mongo and Soyabeans	Ceiling
	Preparations:	
19.1	Ail nuts and preparations (sweets included)	90
	ocolate, Coffee and Tea:	
20.1	Cocoa (Ground or as candy)	90
20.2	Cocoa beans	50
$\begin{array}{c} 20.3 \\ 20.4 \end{array}$	Chocolate (Ground or as candy)	90
20.4	Coffee (Ground or as candy) Coffee (raw or green)	90
20.6	Tea	50 50
Meat and		50
21.1	Fresh, frozen and chilled	30
21.2	Canned or bottled, except those specifically	
21.3	prepared for infant feeding	80
21.4	Sausage, Salami, Bologna and Frankfurters	80 80
21.5	Pastes, spreads, and soups	80
21.6	Eggs in the shell, fresh or salted	80
21.7	Gelatin	80
Dairy Pro		
22.1	Butter and butter spreads	60
22.2	Cheese, processed, blended and spreads	60
22.3	Ice Cream	95
22.4	Ice cream powder, mix and preparations with sugar added	95
22.5	Milk in any form with sugar added except condensed	95
Fish and	Fish Products:	
23.1	Fresh, frozen, canned, dried, smoked, pickled, salted or cured, except sardines	80
23.2	Abalone, shrimp, lobster, prawn, crabs, oyster and clams	
23.3	Chowders and soups	. 80
23.4	Sardines	. 80 50
Grains an	d Preparations:	30
24.1	Bakery products	80
24.2	Macaroni, spaghetti, vermicolli, noodles and the	
24.3	like	80
	for infant feeding	80

24.4	Prenared mives (broad cale mate	Percentag cuts
	Prepared mixes (bread, cake, pastry and similar mixes)	80
24.5	Starches (corn, tapioca and potato, except in- dustrial starches)	
24.6	Canned and popped corn	80
24.7	All kinds of flour, except wheat	9.0
24.8	Wheat flour	15
24.9	Other preparations	80
Rubber, I	Plastic and Manufactures of:	
25.1	Boots, slippers and shoes (including those with	
	canvas tops and also including boots, slippers	
	and shoes any part of which is made of	
25.2	rubber or plastic)	95
20.2	Plastic or rubber shoe uppers and soles for	
25.3	rubber shoes	95
25.4	Rubber (raw, in the form of crepe sheet, smoked	95
	sheet and latex)	95
25.5	Rubber title flooring	95 95
25.6	Purses, wallets, handbags, compacts, vanity	.,,
	cases, combs, cigarette cases, picture frames	
	belts and novelties	95
Wood, Ba	mboo, Rattan, Reeds, and Manufactures of:	
26.1	All wood, bamboo, rattan, reeds, and manufactures of	95
Paper and	d Paper Manufactures:	
27.1	Postcards, albums, Christmas cards, gift wrap-	
_,,,	ing papers, pictures, calendars	00
27.2	Playing cards	80 80
27.3	Cardboards (any weight) and boxes	.80
27.4	Wallboards and wall papers	95
Straw. Ru	shes, Palm Leaf, and Manufactures:	
28.1	All straw, rushes, palm leaf and manufactures	. 95
Class and		
Stanewa	Clay Products (China, Porcelain, Earthen and re):	
29.1		
$\frac{29.1}{29.2}$	Kitchen and tablewares	50
	Jardinieres, flowerpots, and other decorative objects	^ =
29.3	Wall tiles	95 05
Appliances	, Electrical:	95
30.1	Refrigerators and electric freezers	50
30.2	Stoves, ranges, toasters, cookers and heaters	50 50
30.3	Air conditioners up to 3 h. p.	80
30.4	Vacuum cleaners and washing machines	90
30.5	Electric egg beaters, electric fruit squeezers.	
30.6	floor and table lamps	95
30.6 30.7	Fans and irons	30
30.8	Ice cream freezers and hardeners	60
	Water coolers	. 80
31.1	Manufactures of:	
91.1	Desks, chairs and all furnitures for homes and	
	offices (except file cabinets, barbers' chairs,	
	theatre chairs, medical, dental and hospital equipment)	
31.2	Paper clips, table and kitchen utensile	90

			Percentage
	31.3	Stoves, ranges (except electric), windows and	cuts
	31.4	doors	50 90
Ph	otograp	phic Goods:	• • • • • • • • • • • • • • • • • • • •
	32.1	Cameras	80
	32.2	Cameras accessories	
	32.3	Motion picture projectors and accessories (except	,
		for educational purposes)	80
	32.4	Films (unexposed), rolls and cartridges except motion pictures films	
	32.5	Plates and cut films	
Mi	scellane	eous:	
	33.1	Lighters for cigars and cigarettes	. 95
	33.2	Chewing Gum	. 95
	33.3	Matches	95
	33.4	Candles	
	33.5	Alcohol, denatured	
	33.6	Shells and manufactures	95
	33.7	Mechanical pencils, fountain pens and desk	. 99
	00.1	writing sets—	
	00.0	Remarks—Above P5 prohibited Below P5	
	33.8	Sugar, molasses, syrups, sweets and candies, biscuits and the like	90
	33.9	Nails (common wire and finishing from size 1" to 5", inclusive)	95
	33.10	Cement (Portland) and manufactures	
	33.11	Feathers, downs and manufactures of	. 95 . 95
	33.12	Horns, ivory, bone and manufactures of	95
	33.13	Wool, Felt and Straw hats	. 90
	33.14	Asphalt tiles	95
	33.15	Linoleum	
	33.16	Tiki-tiki	. 95
	33.17	Silk screen posters for advertising purposes	. 95
	33.18	Salt, crude	. 95
	33.19	Aghtrava of whatever hind an anti-	. 95
	33.20	Ashtrays of whatever kind or material	. 95
	33.21	Celluloid and Bakalite manufactures	. 95
	33.22	Furs and manufactures	. 95
	33.23	Birds nests	. 95
	əə. 2 ə	Live animals except work animals and those designated by the Government for breeding	;
		purposes	
	33.24 33.25	Asbestos roofings, sideboards, tiles and pipes Motorboats and outboard motors, except for	. 95
	. – 3	commercial purposes	95
	33.26	Sailing vessels, except for commercial purposes	
	33.27	Blackboard chalks (white)	. 95
	33.28	Wet storage batteries, 6 and 12 volts	. 95 . 50
	33.29	Mattresses of all kinds	. 95
	33.30	Ladies hand fans	. 99 nr
	33.31	Coat hangers	. 95
	33.32		. 95
	33.33	Clothe romners	. 95
	33.34	Clothe rompers	
	33.35	Lamp shades	. 95
		Birds cages	. 95
	33.36	Ropes, twines, etc.	. 95
	33.37	Rubber ballons	95