

EXECUTIVE ORDER NO. 172

INCREASING THE MINIMUM TARIFF RATE FROM ZERO TO THREE PERCENT ON ARTICLES UNDER SECTION 104 OF THE TARIFF AND CUSTOMS CODE OF 1978 (PRESIDENTIAL DECREE NO. 1464), AS AMENDED.

WHEREAS, there is a need to further simplify the tariff structure by narrowing the tariff band, consistent with the objectives of the Tariff Reform Program;

WHEREAS, the levels of protection must be made more even within and across sectors;

WHEREAS, it is imperative that all sectors must share in the cost of providing government services;

WHEREAS, there are a number of articles that currently have a zero duty;

NOW, THEREFORE, I, FIDEL V. RAMOS, President of the Republic of the Philippines, by virtue of the powers vested in me by Section 401 of Presidential Decree No. 1464, otherwise known as the Tariff and Customs Code of 1978, as amended, do hereby order:

SECTION 1. The articles specifically listed hereunder, shall pay three per cent (3%) rate of import duty. Provided, that the rates of duty indicated for 1995 shall continue to be levied, imposed and collected in the succeeding years unless otherwise provided.

| HDG NO. | HARMONIZED SYSTEM CODE | DESCRIPTION | RATE OF DUTY (%) | |
|---------|------------------------|--|------------------|-------------|
| | | | 1994 | 1 JULY 1995 |
| 05.08 | 0508.00 00 | Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof. | 3 | 3 |
| 05.09 | 0509.00 00 | Natural sponges of animal origin. | 3 | 3 |
| 14.01 | | Vegetable materials of a kind used primarily for plaiting (for example: bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark) | | |
| | 1401.20 00 | - Rattans | 3 | 3 |
| 25.10 | | Natural calcium phosphates, natural aluminum calcium phosphates and phosphatic chalk. | | |
| | 2510.10 00 | - Unground | 3 | 3 |
| | 2510.20 00 | Ground | 3 | 3 |

| HDG NO. | HARMONIZED SYSTEM CODE | DESCRIPTION | RATE OF DUTY (%) | |
|---------|------------------------|---|------------------|-------------|
| | | | 1994 | 1 JULY 1995 |
| 31.10 | 3101.00 00 | Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products. | 3 | 3 |
| 31.02 | | Mineral or chemical fertilisers, nitrogenous | | |
| | 3102.10 00 | - Urea, whether or not in aqueous solution. | 3 | 3 |
| | | - Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate | | |
| | 3102.21 00 | - - Ammonium sulphate | 3 | 3 |
| | 3102.29 00 | - - Other | 3 | 3 |
| | 3102.40 00 | - Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances | 3 | 3 |
| | 3102.50 00 | - Sodium nitrate | 3 | 3 |
| | 3102.60 00 | - Double salts and mixtures of calcium nitrate and ammonium nitrate | 3 | 3 |
| | 3102.70 00 | - Calcium cyanamide | | |
| | 3102.80 00 | - Mixture of urea and ammonium nitrate in aqueous or ammoniacal solution | 3 | 3 |
| | 3102.90 00 | - Other, including mixtures not specified in the foregoing subheadings | | |
| 31.03 | | Mineral or chemical fertilisers, phosphatic. | | |
| | 3103.20 00 | - Basic slag | 3 | 3 |
| | 3103.90 00 | - Other | 3 | 3 |
| 31.04 | | Mineral or chemical fertilisers, potassic | | |
| | 3104.10 00 | - Carnallite, sylvite and other crude natural potassium salts | 3 | 3 |
| | 3104.20 00 | - Potassium chloride | 3 | 3 |
| | 3104.30 00 | - Potassium sulphate | 3 | 3 |
| | 3104.90 00 | - Other | 3 | 3 |

| HDG NO. | HARMONIZED SYSTEM CODE | DESCRIPTION | RATE OF DUTY (%) | |
|---------|------------------------|--|------------------|-------------|
| | | | 1994 | 1 JULY 1995 |
| 44.01 | | Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms. | | |
| | | - Wood in chips or particles: | 3 | 3 |
| | 4401.21 00 | - - Coniferous | 3 | 3 |
| | 4401.22 00 | - - Non-coniferous | 3 | 3 |
| 44.03 | | Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared. | | |
| | 4403.10 | - Treated with paint, stains, creosote or other preservatives: | | |
| | 4403.10 90 | - Other | 3 | 3 |
| | 4403.20 | - Other, coniferous | | |
| | 4403.20 90 | - - - Other | 3 | 3 |
| | 4403.31 | - - Dark Red Meranti, Light Red Meranti and Meranti Bakau: | | |
| | 4403.31 90 | - - - Other | 3 | 3 |
| | 4403.32 | - - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan: | | |
| | 4403.32 90 | - - - Other | 3 | 3 |
| | 4403.33 | - Keruing, Ramin, Kapur, Teak, Jong-kong, Merbau, Jelutong and Kempas: | | |
| | 4403.33 90 | - - - Other | 3 | 3 |
| | 4403.34 | - - Okoume, Obeche, Sapelli, Sipo, Acajou d' Afrique, Makore and Iroko: | | |
| | 4403.34 90 | - - - Other | 3 | 3 |
| | 4403.35 | - - Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe: | | |
| | 4403.35 90 | - - - Other | 3 | 3 |
| | 4403.91 | - - Of oak: | | |
| | 4403.91 90 | - - - Other | 3 | 3 |

| HDG NO. | HARMONIZED SYSTEM CODE | DESCRIPTION | RATE OF DUTY (%) | |
|------------|------------------------------|--|------------------|----------------|
| | | | 1994 | 1 JULY 1995 |
| | 4403.92 | -- Of beech: | | |
| | 4403.92 90 | --- Other | 3 | 3 |
| | 4403.99 | -- Other: | | |
| | 4403.99 90 | --- Other | 3 | 3 |
| 84.07 | | Spark-ignition reciprocating or rotary internal combustion piston engines. | | |
| | | - Marine propulsion engines: | | |
| | 8407.29 00 | -- Other | 3 | 3 |
| | | - Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87: | | |
| | 8407.31 | -- Of a cylinder capacity not exceeding 50 cc: | | |
| | 8407.31 10 | --- For power tillers | 3 | 3 |
| | 8407.32 | -- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc: | | |
| | 8407.32 20 | --- For power tillers | 3 | 3 |
| | 8407.33 | -- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc: | | |
| | 8407.33 20 | --- For power tillers | 3 | 3 |
| | 8407.34 | -- Of a cylinder capacity exceeding 1,000 cc: | | |
| | 8407.34 20 | --- For power tillers of a cylinder capacity not exceeding 1,100 cc: | 3 | 3 |
| | 8407.90 | -- Other engines | | |
| | 8407.90 10 | --- Rated at 25 hp and below | 3 | 3 |
| 84.08 | | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines). | | |
| | 8408.10 00 | - Marine propulsion engines | 3 | 3 |
| | 8408.20 | - Engines of a kind used for the propulsion of vehicles of Chapter 87: | | |
| | 8408.20 20 | --- For power tillers | 3 | 3 |

| HDG NO. | HARMONIZED SYSTEM CODE | DESCRIPTION | RATE OF DUTY (%) | |
|---------|------------------------|---|------------------|-------------|
| | | | 1994 | 1 JULY 1995 |
| | 8408.90 | - Other engines: | | |
| | 8408.90 10 | - - - Rated at 25 hp and below | 3 | 3 |
| 85.02 | | Electric generating sets and rotary converters. | | |
| | | - Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines): | | |
| | 8502.11 00 | - - Of an output not exceeding 75 kVA | 3 | 10 |
| | 8502.12 00 | - - Of an output exceeding 75 kVA but not exceeding 375 kVA | 3 | 10 |
| | 8502.13 00 | - - Of an output exceeding 375 kVA | 3 | 10 |
| | 8502.20 00 | - Generating sets with spark-ignition internal combustion piston engines | 3 | 10 |
| | 8502.30 00 | - Other generating sets | 3 | 10 |
| 89.04 | 8904.00 00 | Tugs and pusher craft | 3 | 3 |
| 89.06 | 8906.00 | Other vessels, including warships and lifeboats other than rowing boats | | |
| | 8906.00 10 | - - - Warships | 3 | 3 |
| 89.08 | 8908.00 00 | Vessels and other floating structures for breaking up | 3 | 3 |

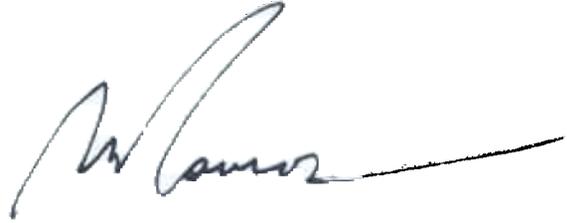
SEC. 2. The new minimum three percent tariff rate herein provided shall not apply to the Philippine Schedule of tariff reductions under the Common Effective Preferential Tariff (CEPT) Scheme for the ASEAN Free Trade Area (AFTA) which is embodied in Executive Order No. 145.

SEC. 3. Upon the effectivity of this Executive Order, the aforementioned articles which are entered or withdrawn from warehouses in the Philippines for consumption shall be levied the rates of duty herein prescribed.

SEC. 4. REPEALING CLAUSE - All laws, orders, issuances, rules and regulations, or parts thereof, which are inconsistent with this Executive Order are hereby revoked or modified accordingly.

SEC. 5. EFFECTIVITY CLAUSE - This Executive Order shall take effect immediately following its complete publication in two (2) newspapers of general circulation in the Philippines.

DONE in the City of Manila, this **22nd** day of April in the year of Our Lord, Nineteen Hundred and Ninety-Four.



By the President:



TEOFISTO T. GUINGONA, JR.
Executive Secretary

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