

MALACAÑAN PALACE  
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

EXECUTIVE ORDER NO. 439

**MODIFYING THE NOMENCLATURE AND THE RATES OF  
IMPORT DUTY ON CERTAIN IMPORTED ARTICLES UNDER  
SECTION 104 OF THE TARIFF AND CUSTOMS CODE OF 1978  
(PRESIDENTIAL DECREE 1464), AS AMENDED,**

**WHEREAS**, Section 104, and 401 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464), as amended, empower the President, upon the recommendation of the National Economic and Development Authority, to increase, reduce or remove existing protective rates of import duty, as well as to modify the form of duty.

**NOW, THEREFORE, I, FIDEL V. RAMOS**, President of the Republic of the Philippines, by virtue of the powers vested in me by law, do hereby order:

**SECTION 1.** The articles specifically listed in Annex "A" hereof, as classified under Section 104 of the Tariff and Customs Code of 1978, as amended, shall have the Most-Favored-Nation (MFN) rates of import duty in accordance with the schedule indicated opposite each article as specified in columns 4-7 of said Annex.

**SECTION 2.** The nomenclature and the rates of import duty on tariff headings not enumerated and those listed but represented by the symbol "x x x" shall remain in force and effect.

**SECTION 3.** Upon the effectivity of this Executive Order, the articles specifically listed in the aforesaid Annex "A" which are entered or withdrawn from warehouses in the Philippines for consumption shall be levied the rates of duty therein prescribed.

**SECTION 4.** All Presidential issuances, administrative rules and regulations, or parts thereof, which are inconsistent with this Executive Order are hereby revoked or modified accordingly.

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**SECTION 5.** This Executive Order shall take effect fifteen (15) days following its complete publication in two (2) newspapers of general circulation in the Philippines.

**DONE** in the City of Manila, this 15th day of September in the year of Our Lord, Nineteen Hundred and Ninety-Seven.

By the President:



**RUBEN D. TORRES**  
Executive Secretary

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HDG. NO.	HARMONIZED SYSTEM CODE	DESCRIPTION	Rate of Duty (%)			
			1997	1998	01 January 1999	2000
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.				
	1516.10 00	- x x x				
	1516.20	- Vegetable fats and oils and their fractions:				
	1516.20 10	- - - Wholly hydrogenated vegetable fats and oils (in solid forms, e.g., flakes)	10	3	3	3
	1516.20 90	- - - Other	30	20	20	20
		Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.				
	1517.10 00	- x x x				
	1517.90 00	- Other	30	20	20	20
		Food preparations not elsewhere specified or included.				
	2106.10 00	- x x x				
	2106.90	- Other:				
	2106.90 10	- - - x x x				
	2106.90 20	- - - x x x				
	2106.90 30	- - - x x x				
	2106.90 40	- - - x x x				
	2106.90 50	- - - x x x				
	2106.90 60	- - - x x x				
	2106.90 70	- - - Food supplements	10	10	10	10
	2106.90 90	- - - x x x				



HDG. NO.	HARMONIZED SYSTEM CODE	DESCRIPTION	Rate of Duty (%)			
			1997	1998	01 January	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.				
	2202.10 00	- x x x				
	2202.90	- Other:				
	2202.90 10	- - - Flavoured UHT milk drink	20	20	10	10
	2202.90 90	- - -Other	30	20	20	20
28.08	2808.00 00	Nitric acid; sulphonitric acids	3	3	3	3
		Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates.				
	2835.10 00	- x x x				
		- x x x				
	2835.22 00	- - x x x				
	2835.23 00	- - x x x				
	2835.24 00	- - x x x				
	2835.25	- - Calcium hydrogenorthophosphate ("dicalcium phosphate") :				
	2835.25 10	- - - Feed grade	20	10	10	3
	2835.25 90	- - - Other	3	3	3	3
	2835.26 00	- - x x x				
	2835.29 00	- - x x x				
		- x x x				
	2835.31 00	- - x x x				
	2835.39	- - x x x				
	2835.39 10	- - - x x x				
	2835.39 90	- - - x x x				
36.02	3602.00 00	Prepared explosives, other than propellant powders.	10	10	10	10

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NO.	HARMONIZED SYSTEM CODE	DESCRIPTION	1997	1998	1999	2000
(1)	(2)	(3)	(4)	(5)	(6)	(7)
39.07		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.				
	3907.10 00	- xxx				
	3907.20 00	- xxx				
	3907.30	- Epoxide resins :				
	3907.30 10	- - - Epoxide based powder coating	10	10	10	10
	3907.30 90	- - - Other	3	3	3	3
	3907.40 00	- xxx				
	3907.50 00	- xxx				
	3907.60 00	- xxx				
		- Other polyesters:				
	3907.91 00	- - xxx				
	3907.99	- - Other :				
	3907.99 10	- - - Polyester based powder coating	10	10	10	10
	3907.99 90	- - - Other	3	3	3	3
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm.				
	4407.10 00	- Coniferous	3	3	3	3
		- x x x:				
	4407.24 00	- - x x x				
	4407.25 00	- - x x x				
	4407.26 00	- - x x x				
	4407.29 00	- - x x x				
		- x x x:				
	4407.91 00	- - x x x				
	4407.92 00	- - x x x				
	4407.99 00	- - x x x				

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NO.	SYSTEM CODE	DESCRIPTION	Rate of Duty (%)			
			01 January			
(1)	(2)	(3)	1997 (4)	1998 (5)	1999 (6)	2000 (7)
48.05		Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter.				
	4805.10 00	- x x x				
		- x x x :				
	4805.21 00	-- x x x				
	4805.22 00	-- x x x				
	4805.23 00	-- x x x				
	4805.29 00	-- x x x				
	4805.30	- x x x :				
	4805.30 10	--- x x x				
	4805.30 90	--- x x x				
	4805.40 00	- x x x				
	4805.50 00	- x x x				
	4805.60	- Other paper and paperboard, weighing 150 g/m2 or less:				
	4805.60 10	--- Paper used as interleaf material for the packing of flat glass products, with a resin content of not more than 0.6%.	10	10	10	10
	4805.60 90	--- Other	20	10	10	10
	4805.70 00	- x x x				
	4805.80 00	- x x x				
59.11		Textile products and articles, for technical uses, specified in Note 7 to this Chapter.				
	5911.10 00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	3	3	3	3
	5911.20 00	- x x x				
		- x x x :				
	5911.31 00	-- x x x				
	5911.32 00	-- x x x				
	5911.40 00	- x x x				
	5911.90	- x x x				
	5911.90 10	--- x x x				
	5911.90 90	--- x x x				

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HDG. NO.	HARMONIZED SYSTEM CODE	DESCRIPTION	Rate of Duty (%)			
			1997	01 January		
				1998	1999	2000
(1)	(2)	(3)	(4)	(5)	(6)	(7)

74.09

Copper plates, sheets and strip,  
of a thickness exceeding 0.15 mm.

	- x x x				
7409.11 00	-- x x x				
7409.19 00	-- x x x				
	- x x x				
7409.21 00	-- x x x				
7409.29 00	-- x x x				
	- Of copper-tin base alloys (bronze):				
7409.31 00	-- In coils	3	3	3	3
7409.39 00	-- x x x				
7409.40 00	- x x x				
7409.90 00	- x x x				

84.13

Pumps for liquids,  
whether or not fitted with  
a measuring device;  
liquid elevators.

	- x x x				
8413.11 00	-- x x x				
8413.19 00	-- x x x				
8413.20 00	- x x x				
8413.30 00	- x x x				
8413.40 00	- x x x				
8413.50 00	- x x x				
8413.60 00	- x x x				
8413.70	- Other centrifugal pumps:				
8413.70 10	--- Centrifugal water pumps, single stage, single suction, horizontal shaft type suitable for belt drive or direct coupling (except pumps with shafts common with prime mover)	10	10	10	10
8413.70 90	--- x x x				
	- x x x				
8413.81 00	-- x x x				
8413.82 00	-- x x x				
	- x x x				
8413 11	-- x x x				
8413 11 10	--- x x x				
8413 11 90	--- x x x				
8413 12 00	-- x x x				

HDG. NO.	HARMONIZED SYSTEM CODE	DESCRIPTION	Rate of Duty (%)			
			1997	01 January		
				1998	1999	2000
(1)	(2)	(3)	(4)	(5)	(6)	(7)

85.11

Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.

8511.10	- x x x					
8511.10 10	- - - x x x					
8511.10 90	- - - x x x					
8511.20	- Ignition magnetos; magneto-dynamos; magnetic flywheels:					
8511.20 10	- - - x x x					
8511.20 20	- - - Unassembled ignition magnetos and unassembled magneto-dynamos		3	3	3	3
8511.30 90	- - - x x x					
8511.30	- Distributors; ignition coils:					
8511.30 10	- - - x x x					
8511.30 20	- - - Unassembled distributors and unassembled ignition coils		3	3	3	3
8511.30 90	- - - x x x					
8511.40	- x x x					
8511.40 10	- - - x x x					
8511.40 20	- - - x x x					
8511.40 90	- - - x x x					
8511.50	- x x x					
8511.50 10	- - - x x x					
8511.50 20	- - - x x x					
8511.50 90	- - - x x x					
8511.80	- x x x					
8511.80 10	- - - x x x					
8511.80 90	- - - x x x					
8511.90 00	- Parts		3	3	3	3

*17*

HDG. NO.	HARMONIZED SYSTEM CODE	DESCRIPTION	Rate of Duty (%)			
			1997	01 January		
				1998	1999	2000
(1)	(2)	(3)	(4)	(5)	(6)	(7)

85.12

Electrical lighting and signaling equipment (excluding articles of heading No. 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.

8512.10 00	- x x x				
8512.20	- Other lighting or visual signaling equipment:				
8512.20 10	- - - Unassembled	3	3	3	3
8512.20 90	- - - Other	20	10	10	10
8512.30	- Sound signaling equipment:				
8512.30 10	- - - Unassembled	3	3	3	3
8512.30 90	- - - Other	10	10	10	10
8512.40 00	- x x x				
8512.90 00	- x x x				

85.16

Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair dressing apparatus (for example hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No. 85.45

8516.10 00	- x x x
	- x x x
8516.21 00	- - x x x
8516.29 00	- - x x x
	- x x x
8516.31 00	- - x x x
8516.32 00	- - x x x
8516.33 00	- - x x x
8516.40 00	- x x x
8516.50 00	- x x x
8516.60 00	- x x x
	- x x x
8516.71 00	- - x x x
8516.72 00	- - x x x
8516.79 00	- - x x x

HDG. NO.	HARMONIZED SYSTEM CODE	DESCRIPTION	Rate of Duty (%)			
			1997	01 January		
				1998	1999	2000
(1)	(2)	(3)	(4)	(5)	(6)	(7)
8516 30		- Electric heating resistors:				
8516 30 10		--- x x x				
8516 30 20		--- Sealed hotplates for stoves and ranges	3	3	3	3
8516.80 30		--- Other, for domestic appliances (e.g., stoves, ranges, flat-irons and rice cookers)	20	10	10	10
8516.80 90		--- x x x				
8516.90		- x x x				
8516.90 10		--- x x x				
8516.90 90		--- x x x				
85.36		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp- holders, junction boxes), for a voltage not exceeding 1,000 volts.				
8536.10 00		- x x x				
8536.20 00		- x x x				
8536.30 00		- x x x				
		- x x x				
8536.41 00		-- x x x				
8536.49 00		-- x x x				
8536.50		- Other switches:				
8536.50 10		--- x x x				
8536.50 20		--- High inrush switches and commutators for stoves and ranges	3	3	3	3
8536.50 90		--- x x x				
		- x x x				
8536.61 00		-- x x x				
8536.69		-- x x x				
8536.69 10		--- x x x				
8536.69 90		--- x x x				
8536.90		- x x x				
8536.90 10		--- x x x				
8536.90 90		--- x x x				

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HDG. NO.	HARMONIZED SYSTEM CODE	DESCRIPTION	Rate of Duty (%)			
			1997	01 January		
				1998	1999	2000
(1)	(2)	(3)	(4)	(5)	(6)	(7)

95.04

Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.

9504.10 00

- x x x

9504.20

- Articles and accessories for billiards:

9504.20 10

- - - Billiard tables

20

10

10

10

9504.20 90

- - - Other

10

10

10

10

9504.30 00

- x x x

9504.40 00

- x x x

9504.90

- Other:

9504.90 10

- - - Bowling requisites of all kinds (e.g., automatic bowling alley equipment, balls, pins, pindecks, bowling lanes).

10

10

10

10

9504.90 90

- - - Other

30

20

20

20