

3

CONGRESS OF THE PHILIPPINES
First Regular Session

HOUSE OF REPRESENTATIVES

H. No. 992

INTRODUCED BY THE COMMITTEE ON WAYS AND MEANS,
PER COMMITTEE REPORT NO. 6

AN ACT FURTHER RESTRUCTURING THE IMPORT DUTY RATES AND CLASSIFICATION OF CERTAIN ARTICLES UNDER SECTION 104 OF THE TARIFF AND CUSTOMS CODE OF 1978 (PD 1464), AS AMENDED

Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

1 SECTION 1. The rates of import duties and classification of certain
2 articles under Section 104 of the Tariff and Customs Code of 1978,
3 as amended, are hereby modified as follows:

4 SECTION 1

5 CHAPTER 2

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|--|--|------------------------|
| 6 | 02.02 Dead poultry (that is to say, fowls, ducks, geese, turkeys and gui- nea fowls) and edible offals thereof (except liver), fresh, chilled | | |

024701

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|---------------------------------|--|------------------------|
| 1 | or frozen: | | |
| 2 | 100 Chickens, ducks and | | |
| 3 | turkeys | [40%] 50% | UPON APPROVAL |
| 4 | 900 x x x x | | |
| 5 | 02.03 000 Poultry liver, fresh, | | |
| 6 | chilled, frozen, salted | | |
| 7 | or in brine, | [40%] 50% | 1 MAY 1988 |
| 8 | SECTION III | | |
| 9 | CHAPTER 15 | | |
| 10 | 15.07 Fixed vegetable oils, | | |
| 11 | fluid or solid, crude, | | |
| 12 | refined or purified: | | |
| 13 | 100 x x x x | | |
| 14 | 200 x x x x | | |
| 15 | 300 x x x x | | |
| 16 | 400 x x x x | | |
| 17 | 500 x x x x | | |
| 18 | 600 x x x x | | |
| 19 | 700 x x x x | | |
| 20 | 800 Palm Oil | [20%] 40% | UPON APPROVAL |
| 21 | 910 x x x x | | |

A2701

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-------------------------|--|------------------------|
| 1 | 920 | XXXX | |
| 2 | 930 | XXXX | |
| 3 | 940 | XXXX | |
| 4 | 990 | XXXX | |
| 5 | 991 | XXXX | |
| 6 | 992 | XXXX | |
| 7 | 999 | XXXX | |
| 8 | | SECTION IV | |
| 9 | | CHAPTER 16 | |
| 10 | 16.04 | Prepared or preserved | |
| 11 | | fish, including caviar, | |
| 12 | | and caviar substitutes: | |
| 13 | 100 | Mackerel and sar- | [20%] 40% 1 MAY 1988 |
| 14 | | dines; tuna | UNTIL 31 DEC. |
| 15 | | | 1989 |
| 16 | | | 30% 1 JANUARY 1990 |
| 17 | | | 20% 1 JANUARY 1991 |
| 18 | 900 | XXXX | |
| 19 | 20.02 | Vegetables prepared or | |



| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|---|--|------------------------|
| 1 | preserved otherwise | | |
| 2 | than by vinegar or acetic acid: | | |
| 3 | | | |
| 4 | 100 Tomato paste | 10% | UPON APPROVAL |
| 5 | | | UNTIL 31 DEC. |
| 6 | | | 1988 |
| 7 | | 30% | 1 JANUARY 1989 |
| 8 | | 20% | 1 JANUARY 1991 |
| 9 | SECTION V | | |
| 10 | CHAPTER 25 | | |
| 11 | 25.28 [000] Portland cement, cement fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clin- | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |
| 17 | | | |
| 18 | | ker: [. 40%] | |
| 19 | 100 CIMENT FONDU | 10% | UPON LIBERAL- |
| 20 | | | IZATION OF REF- |
| 21 | | | RACTORIES |

030701

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-----------------------------------|--|------------------------|
| 1 | 906 OTHER | 40% | UPON APPROVAL |
| 2 | 25.24 [000] Asbestos: [. | 20%] | |
| 3 | 100 ASBESTOS FIBER | 10% | UPON APPROVAL |
| 4 | 900 OTHER | 20% | UPON APPROVAL |
| 5 | CHAPTER 27 | | |
| 6 | 27.01 Coal; briquettes, ovoids | | |
| 7 | and similar solid fuels | | |
| 8 | manufactured from | | |
| 9 | coal: | | |
| 10 | 100 Anthracite, whether or | | |
| 11 | not pulverized, but | | |
| 12 | not agglomerated | 20% | UPON APPROVAL |
| 13 | 200 Other coal, whether | | |
| 14 | or: not pulverized, but | | |
| 15 | not agglomerated | 20% | UPON APPROVAL |
| 16 | 300 Briquettes, ovoids and | | |
| 17 | similar solid fuels | | |
| 18 | manufactured from | | |
| 19 | coal | 20% | UPON APPROVAL |
| 20 | 27.10 Petroleum oils and oils | | |
| | 030701 | | |

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|----------------------------|--|------------------------|
| 1 | obtained from bitumi- | | |
| 2 | nous minerals, other | | |
| 3 | than crude; prepara- | | |
| 4 | tions not elsewhere spe- | | |
| 5 | cified or included, con- | | |
| 6 | taining not less than | | |
| 7 | 70% by weight of pet- | | |
| 8 | roleum oils or of oils | | |
| 9 | obtained from bitumi- | | |
| 10 | nous minerals, these | | |
| 11 | oils being the basic cons- | | |
| 12 | tituents of the prepara- | | |
| 13 | tions: | | |
| 14 | 100 | x x x x | |
| 15 | 110 | x x x x | |
| 16 | 190 | x x x x | |
| 17 | 200 | x x x x | |
| 18 | 300 | x x x x | |
| 19 | 310 | x x x x | |
| 20 | 320 | x x x x | |
| 21 | 390 | x x x x | |

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| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-------------------------|--|------------------------|
| 1 | 400 | x x x x | |
| 2 | 500 | x x x x | |
| 3 | 510 | x x x x | |
| 4 | 590 | x x x x | |
| 5 | 600 | x x x x | |
| 6 | 700 | Fuel oils: [. . ad val. 20%] | |
| 7 | 710 | FOR USE IN THE | |
| 8 | | GENERATION OF | |
| 9 | | ELECTRIC PO- | |
| 10 | | WER | 10% UPON APPROVAL |
| 11 | 790 | OTHER | 20% UPON APPROVAL |
| 12 | 800 | x x x x | |
| 13 | 810 | x x x x | |
| 14 | 820 | x x x x | |
| 15 | 830 | x x x x | |
| 16 | 890 | x x x x | |



Senate Archives (LRAS)

17 SECTION VI
18 CHAPTER 28

19 28.17 Sodium hydroxide (cau-
20 stic soda); potassium
030701

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-------------------------|--|------------------------|
| 1 | hydroxide (caustic po- | | |
| 2 | tash); peroxides of so- | | |
| 3 | dium or potassium: | | |
| 4 | 100 | x x x x | |
| 5 | 200 | Sodium hydroxide in | |
| 6 | aqueous solution | [50% or kg P2.35 | |
| 7 | | on dry basis] | |
| 8 | | 50% OR KG P1.20 | |
| 9 | | ON DRY BASIS UPON APPROVAL | |
| 10 | 300 | x x x x | |
| 11 | 310 | x x x x | |
| 12 | 360 | x x x x | |
| 13 | | CHAPTER 20 | |
| 14 | 29.01 | Hydrocarbons: | |
| 15 | 110 | x x x x | |
| 16 | 120 | x x x x | |
| 17 | 130 | x x x x | |
| 18 | 190 | x x x x | |
| 19 | 210 | x x x x | |

080701

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-------------------------|--|------------------------|
| 1 | 220 | X X X X | |
| 2 | 230 | X X X X | |
| 3 | 240 | X X X X | |
| 4 | 250 | X X X X | |
| 5 | 260 | X X X X | |
| 6 | 290 | Other cyclic hydro- | |
| 7 | | carbons: [. ad val. 10%] | |
| 8 | 291 | ALKYLBEN- | |
| 9 | | ZENE OR DO- | |
| 10 | | DECYLBENZENE 35% | UPON APPROVAL |
| 11 | 299 | OTHER 10% | UPON APPROVAL |
| 12 | 29.15 | Polycarboxylic acids and | |
| 13 | | their anhydrides, hal- | |
| 14 | | ides, peroxides and per- | |
| 15 | | acids, and their halo- | |
| 16 | | genated, sulphonated, | |
| 17 | | nitrated or nitrosated | |
| 18 | | derivatives: | |
| 19 | 100 | X X X X | |
| 20 | 200 | X X X X | |
| 21 | 300 | X X X X | |

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| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-------------------------|--|-----------------------------|
| 1 | 400 | x x x x | |
| 2 | 900 | Other: | |
| 3 | 910 | x x x x | |
| 4 | 920 | DIMER ACIDS | 10% UPON APPROVAL |
| 5 | 990 | x x x x | |
| 6 | CHAPTER 31 | | |
| 7 | 31.02 | Mineral or chemical | |
| 8 | | fertilizers, nitrogenous: | |
| 9 | 100 | x x x x | |
| 10 | 110 | x x x x | |
| 11 | 190 | x x x x | |
| 12 | 200 | Ammonium nitrate [:] | 30% OR KG N.W UPON APPROVAL |
| 13 | | | P1.90 |
| 14 | [210] | When imported | |
| 15 | | directly by explo- | |
| 16 | | sive manufactu- | |
| 17 | | rers . . . ad val. | 10%] |
| 18 | [290 | Other . . . ad val. | 20%] |
| 19 | 300 | x x x x | |
| 20 | 400 | x x x x | |

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| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-------------------------|--|------------------------|
| 1 | 500 | x x x x | |
| 2 | 600 | x x x x | |
| 3 | 700 | x x x x | |
| 4 | 900 | x x x x | |
| 5 | 910 | x x x x | |
| 6 | 990 | x x x x | |
| 7 | | CHAPTER 22 | |
| 8 | 32.08 000 | Prepared pigments, | |
| 9 | | prepared opacifiers and | |
| 10 | | prepared colours, vit- | |
| 11 | | rifiable enamels and | |
| 12 | | glazes, liquid lustres | |
| 13 | | and similar products, of | |
| 14 | | the kind used in the | |
| 15 | | ceramic, enamelling and | |
| 16 | | glass industries; engo- | |
| 17 | | bes (slips); glass frit | |
| 18 | | and other glass, in the | |
| 19 | | form of powder, granu- | |
| 20 | | les or flakes | |
| | | [30%] 10% | 1 MAY 1988 |

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| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-------------------------|---|--------------------------|
| 1 | CHAPTER 38 | | |
| 2 | 38.19 | Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | 100 | | x x x x |
| 15 | 200 | Refractory cements, mortars and similar compositions: [ad val. 30%] | |
| 16 | | | |
| 17 | | | |
| 18 | 210 | REFRACTORY | |
| 19 | | CEMENTS | 10% |
| 20 | | | UPON LIBERAL- IZATION |
| 21 | 290 | OTHER | 30% |
| 930701 | | | UPON APPROVAL |

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-------------------------|--|------------------------|
| 1 | 900 | x x x x | |
| 2 | 910 | x x x x | |
| 3 | 920 | x x x x | |
| 4 | 930 | x x x x | |
| 5 | 990 | x x x x | |
| 6 | SECTION VII | | |
| 7 | CHAPTER 39 | | |
| 8 | 39.01 | Condensation, polycon- | |
| 9 | | densation and polyad- | |
| 10 | | dition products, whe- | |
| 11 | | ther or not modified or | |
| 12 | | polymerised, and whe- | |
| 13 | | ther or not linear (for | |
| 14 | | example, phenoplasts, | |
| 15 | | aminoplasts, alkyds, | |
| 16 | | polyallyl esters and | |
| 17 | | other unsaturated poly- | |
| 18 | | esters, silicones): | |
| 19 | 100 | Ion exchangers: | |

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| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-------------------------|--|------------------------------|
| 1 | 110 | Of phenoplasts and | |
| 2 | | aminoplasts, alkyd | |
| 3 | | resins, unsaturated | |
| 4 | | polyesters and epoxy | 30% OR KG N.W. |
| 5 | | esters | P5.50 UPON APPROVAL |
| 6 | 190 | Other | 20% OR KG N.W. |
| 7 | | | P3.50 UPON APPROVAL |
| 8 | 210 | Phenoplasts in pri- | |
| 9 | | mary forms: | |
| 10 | 211 | Phenol formalde- | |
| 11 | | hyde moulding | 40% OR KG N.W. |
| 12 | | compound | P5.50 UPON APPROVAL |
| 13 | 212 | Other phenoplasts | |
| 14 | | moulding com- | 20% OR KG N.W. |
| 15 | | pound | P3.50 UPON APPROVAL |
| 16 | 213 | Phenol formal- | 30% OR KG N.W. UPON LIBERAL- |
| 17 | | dehyde adhesive | P5.50 IZATION |
| 18 | 219 | Other | 30% OR KG N.W. UPON LIBERAL- |
| 19 | | | P5.50 IZATION |
| 20 | 220 | x x x x | |
| 21 | 290 | Phenoplasts in | |

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| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-------------------------|--|------------------------|
| 1 | other forms inclu- | | |
| 2 | ding waste and | 30% OR KG N.W. | |
| 3 | scrap | P5.50 | UPON APPROVAL |
| 4 | 310 Aminoplasts in pri- | | |
| 5 | mary forms: | | |
| 6 | 311 Aminoplast mould- | 20% OR KG N.W. | |
| 7 | ing compound | P3.50 | UPON APPROVAL |
| 8 | 312 Urea formalde- | 30% OR KG N.W. | UPON LIBERAL- |
| 9 | hyde adhesive | P5.50 | IZATION |
| 10 | 319 Other | 30% OR KG N.W. | UPON LIBERAL- |
| 11 | | P5.50 | IZATION |
| 12 | 320 x x x x | | |
| 13 | 390 Aminoplasts in | | |
| 14 | other forms, includ- | | |
| 15 | ing waste and | 30% OR KG N.W. | |
| 16 | scrap | P5.50 | UPON APPROVAL |
| 17 | 410 Alkyds and other | | |
| 18 | polyesters, in pri- | | |
| 19 | mary forms: | | |
| 20 | 411 Alkyd resins | 30% OR KG N.W. | UPON LIBERAL- |
| 21 | | P7.00 | IZATION |

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| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-------------------------|--|------------------------------|
| 1 | 412 | Unsaturated pol- | 30% OR KG N.W. UPON LIBERAL- |
| 2 | | yesters | P7.00 IZATION |
| 3 | 418 | Other | [40%] 20% OR UPON APPROVAL |
| 4 | | | KG N.W. P13.00 |
| 5 | 420 | x x x x | |
| 6 | 421 | x x x x | |
| 7 | 422 | x x x x | |
| 8 | 490 | Alkyds and other poly- | |
| 9 | | esters, in other forms, | |
| 10 | | including waste and | |
| 11 | | scrap: | |
| 12 | 491 | Waste and scrap | |
| 13 | | of alkyd resins | |
| 14 | | and unsaturated | 30% OR KG N.W. |
| 15 | | polyesters | P5.50 UPON APPROVAL |
| 16 | 492 | Other waste and | [20%] 30% OR |
| 17 | | scrap | KG N.W. P5.50 UPON APPROVAL |
| 18 | 499 | Other forms of | |
| 19 | | alkyds and other | 30% OR KG N.W. |
| 20 | | polyesters | P5.50 UPON APPROVAL |

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| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|---------------------------|--|------------------------|
| 1 | 510 Polyamides in pri- | | |
| 2 | mary forms: [ad val. 40%] | | |
| 3 | | | |
| 4 | 511 NYLON TYPE | 20% OR KG N.W. | UPON APPROVAL |
| 5 | | P8.50 | UNTIL MARCH 31, |
| 6 | | | 1988 |
| 7 | | 40% OR KG N.W. | |
| 8 | | P7.00 | APRIL 1, 1989 |
| 9 | | | |
| 10 | | 30% OR KG N.W. | |
| 11 | | P5.50 | 1 JANUARY 1989 |
| 12 | | | |
| 13 | 519 NON-NYLON | 40% OR KG N.W. | UPON APPROVAL |
| 14 | TYPE | P7.00 | UNTIL 31 DEC. |
| 15 | | | 1988 |
| 16 | | 30% OR KG N.W. | 1 JANUARY 1989 |
| 17 | | P5.50 | |
| 18 | 520 x x x x | | |
| 19 | 590 Polyamides in other | | |
| 20 | form, including | | |
| 21 | waste and scrap: | | |
| 22 | 591 x x x x | | |

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| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-------------------------|--|-----------------------------|
| 1 | 592 | Waste and scrap | [20%] 30% OR |
| 2 | | | KG N.W. P5.50 UPON APPROVAL |
| 3 | 599 | Other | [40%] 20% OR |
| 4 | | | KG N.W. P3.50 UPON APPROVAL |
| 5 | 610 | Polyurethanes in | 20% OR KG N.W. |
| 6 | | primary forms | P3.50 UPON APPROVAL |
| 7 | 690 | Polyurethanes in | |
| 8 | | other forms, inclu- | |
| 9 | | ding waste and | |
| 10 | | scrap: | |
| 11 | 691 | Waste and scrap | [20%] 30% OR |
| 12 | | | KG N.W. P5.50 UPON APPROVAL |
| 13 | 692 | IN SEAMLESS | |
| 14 | | TUBES, MONO- | |
| 15 | | FIL AND SIMI- | |
| 16 | | LAR EXTRU- | 30% OR KG N.W. |
| 17 | | DED SHAPES | P5.50 UPON APPROVAL |
| 18 | 699 | x x x x | |
| 19 | 710 | Epoxide resins in | |
| 20 | | primary forms: | |
| 21 | 711 | Epoxy esters | 30% OR KG N.W. |
| 22 | | | P5.50 UPON APPROVAL |

626701

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-------------------------|--|------------------------|
| 1 | 718 Other | 20% OR KG N.W. | |
| 2 | | P3.50 | UPON APPROVAL |
| 3 | 790 Epoxide resins in | | |
| 4 | other forms, inclu- | | |
| 5 | ding waste and | | |
| 6 | scrap: | | |
| 7 | 791 Waste and scrap | 30% OR KG N.W. | |
| 8 | of epoxy esters | P5.50 | UPON APPROVAL |
| 9 | 792 Other waste and | [20%] 30% OR | |
| 10 | scrap | KG N.W. P5.50 | UPON APPROVAL |
| 11 | 798 IN SEAMLESS | | |
| 12 | TUBES, MONO- | | |
| 13 | FIL, AND SI- | | |
| 14 | MILAR EXTRU- | 30% OR KG N.W. | |
| 15 | DED SHAPES | P5.50 | UPON APPROVAL |
| 16 | 799 x x x x | | |
| 17 | 800 Silicones: | | |
| 18 | 810 In plates, sheets, | | |
| 19 | strips, film and foil | | |
| 20 | [and other extru- | | |
| 21 | ded shapes] | 30% | UPON APPROVAL |

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| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-------------------------|--|------------------------|
| 1 | 820 | IN SEAMLESS | |
| 2 | | TUBES, MONOFIL | |
| 3 | | AND SIMILAR EX- | |
| 4 | | TRUDED SHAPES | 30% OR KG N.W. |
| 5 | | | P5.50 UPON APPROVAL |
| 6 | 890 | Other: [..... ad val. | 20%] |
| 7 | 891 | IN PRIMARY | 20% OR KG N.W. |
| 8 | | FORMS | P3.50 UPON APPROVAL |
| 9 | 892 | WASTE AND | 30% OR KG N.W. |
| 10 | | SCRAP | P5.50 UPON APPROVAL |
| 11 | 900 | Other condensation, | |
| 12 | | polycondensation or | |
| 13 | | polyaddition products: | |
| 14 | 910 | x x x x | |
| 15 | 990 | Other | 20% OR KG N.W. |
| 16 | | | P3.50 UPON APPROVAL |
| 17 | 39.02 | Polymerisation and co- | |
| 18 | | polymerisation products | |
| 19 | | (for example, polyethy- | |
| 20 | | lene, polytetrahaloethy- | |
| 21 | | lenes, polyisobutylene, | |

088701

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|---------------------------|--|------------------------|
| 1 | polystyrene, polyvinyl | | |
| 2 | chloride, polyvinyl ace- | | |
| 3 | tate, polyvinyl chloro- | | |
| 4 | acetate and other poly- | | |
| 5 | vinyl derivatives, poly- | | |
| 6 | acrylic and polymetha- | | |
| 7 | crylic derivatives, cou- | | |
| 8 | marone-indene resins): | | |
| 9 | 100 Ion exchangers | 20% OR KG N.W. | |
| 10 | | P3.50 | UPON APPROVAL |
| 11 | 210 Polyethylene in pri- | 20% OR KG N.W. | |
| 12 | mary forms | P3.00 | UPON APPROVAL |
| 13 | 220 Polyethylene in the | | |
| 14 | form of monofil, seam- | | |
| 15 | less tubes, rods, sticks | 30% OR KG N.W. | |
| 16 | or profile shapes | P5.50 | UPON APPROVAL |
| 17 | 230 x x x x | | |
| 18 | 240 Polyethylene in the | | |
| 19 | form of waste or | 20% OR KG N.W. | |
| 20 | scrap | P1.50 | UPON APPROVAL |
| 21 | 310 Polypropylene in pri- | 20% OR KG N.W. | |
| 22 | mary forms | P3.00 | UPON APPROVAL |

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| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-----------------------------|--|------------------------|
| 1 | 320 x x x x | | |
| 2 | 390 Polypropylene in other | | |
| 3 | forms, including waste | | |
| 4 | and scrap: | | |
| 5 | 391 Waste and scrap | 20% OR KG N.W. | |
| 6 | | P1.50 | UPON APPROVAL |
| 7 | 399 In the form of | | |
| 8 | monofil, seamless | | |
| 9 | tubes, rods, sticks or | 30% OR KG N.W. | |
| 10 | profile shapes | P5.50 | UPON APPROVAL |
| 11 | 410 Polystyrene and its co- | | |
| 12 | polymers, in primary | | |
| 13 | forms: | | |
| 14 | 411 Polystyrene | 30% OR KG N.W. | |
| 15 | | P5.50 | UPON APPROVAL |
| 16 | 419 Other | 20% OR KG N.W. | |
| 17 | | P3.50 | UPON APPROVAL |
| 18 | 420 Polystyrene and its | | |
| 19 | copolymers, in the | | |
| 20 | form of monofil, seam- | | |
| 21 | less tubes, rods, sticks | 30% OR KG N.W. | |
| 22 | or profile shapes | P5.50 | UPON APPROVAL |

| Heading No. | Description of Articles | RATE OF DUTY (IN % AD VALOREM OR IN PESOS) | DATE OF EFFECTIVENESS |
|-------------|----------------------------|--|--------------------------|
| 1 | 430 x x x x | | |
| 2 | 440 Polystyrene and its | | |
| 3 | copolymers, in the | | |
| 4 | form of waste or | 30% OR KG N.W. | |
| 5 | scrap [:] | P5.50 | UPON APPROVAL |
| 6 | [441 Polystyrene ad. | val. 30%] | |
| 7 | [449 Other ad. | val. 20%] | |
| 8 | 510 Polyvinyl chloride in | | |
| 9 | primary forms: | | |
| 10 | 511 Polyvinyl chloride | | |
| 11 | homopolymer, | 30% OR KG N.W. | UPON LIBERAL- |
| 12 | suspension type | P3.50 | IZATION |
| 13 | 512 Polyvinyl chloride | | |
| 14 | compound, FOR | | |
| 15 | WIRE AND CA- | 30% OR KG N.W. | |
| 16 | BLE INSULATION | P5.50 | UPON APPROVAL |
| 17 | 513 OTHER POLY- | | |
| 18 | VINYL CHLORIDE | 30% OR KG N.W. | UPON LIBERAL- |
| 19 | COMPOUND | P3.50 | IZATION |
| 20 | 519 Other | 20% OR KG N.W. | UPON LIBERAL- |
| 21 | | P3.50 | IZATION |
| 22 | 520 Polyvinyl chloride in | | |

039701

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|---------------------------|--|------------------------|
| 1 | the form of monofil, | | |
| 2 | seamless tubes, rods, | | |
| 3 | sticks or profile | | |
| 4 | shapes: | | |
| 5 | 521 x x x x | | |
| 6 | 529 Other | 30% OR KG N.W. | UPON APPROVAL |
| 7 | | P5.50 | |
| 8 | 530 x x x x | | |
| 9 | 531 x x x x | | |
| 10 | 539 x x x x | | |
| 11 | 540 Polyvinyl chloride in | | |
| 12 | the form of plates, | | |
| 13 | sheets, strip, film or | | |
| 14 | foil (other than those | | |
| 15 | of subheading 530) | [... ad. val. 30%] | |
| 16 | 541 PRIMED VINYL | | |
| 17 | FILM | 20% | UPON APPROVAL |
| 18 | 549 OTHER | 30% | UPON APPROVAL |
| 19 | 550 Polyvinyl chloride in | | |
| 20 | the form of waste or | [20%] 30% OR | UPON APPROVAL |
| 21 | scrap | KG N.W. P3.00 | UNTIL 31 DEC. |
| 22 | | | 1988 |

000000

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-------------------------|--|------------------------|
| 1 | | 20% OR KG N.W. | |
| 2 | | P2.00 | 1 JANUARY 1989 |
| 3 | 610 Copolymers of vinyl | | |
| 4 | chloride and vinyl | | |
| 5 | acetate in primary | 20% OR KG N.W. | |
| 6 | forms | P3.50 | UPON APPROVAL |
| 7 | 620 Copolymers of vinyl | | |
| 8 | chloride and vinyl | | |
| 9 | acetate in the form | | |
| 10 | of monofil, seamless | | |
| 11 | tubes, rods, sticks or | 30% OR KG N.W. | |
| 12 | profile shapes | P5.50 | UPON APPROVAL |
| 13 | 630 x x x x | | |
| 14 | 640 x x x x | | |
| 15 | 650 Copolymers of vinyl | | |
| 16 | chloride and vinyl | | |
| 17 | acetate in the form | [20%] 30% OR | |
| 18 | of waste or scrap | KG N.W. P5.50 | UPON APPROVAL |
| 19 | 710 Acrylic polymers, | | |
| 20 | methacrylic polymers | | |

080701

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|---------------------------|--|------------------------|
| 1 | and acrylomietha- | | |
| 2 | rylic copolymers, in | 30% OR KG N.W. | UPON LIBERAL- |
| 3 | primary forms [:] | P7.00 | IZATION |
| 4 | [711 Polyacrylic homopo- | | |
| 5 | lymer copolymer | | |
| 6 | emulsions ad val. | 30%] | |
| 7 | [719 Other ad. val. | 20%] | |
| 8 | 720 x x x x | | |
| 9 | 730 Acrylic polymers, me- | | |
| 10 | thacrylic polymers | | |
| 11 | and acrylo-methacry- | | |
| 12 | lic copolymers, in | | |
| 13 | other forms, including | | |
| 14 | waste and scrap: | | |
| 15 | 781 In the form of | | |
| 16 | monofil, seamless | | |
| 17 | tubes, rods, sticks | 30% OR KG N.W. | |
| 18 | or profile shapes | P5.50 | UPON APPROVAL |
| 19 | 739 Other | [20%] 30% OR | |
| 20 | | KG N.W. P5.50 | UPON APPROVAL |
| 21 | 800 Polyvinyl acetate: | | |

030701

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|--------------------------|--|------------------------|
| 1 | 810 Polyvinyl acetate | | |
| 2 | homopolymer and | 30% OR KG N.W. | |
| 3 | copolymer emulsion | P5.50 | UPON APPROVAL |
| 4 | 820 In the form of | | |
| 5 | monofil, seamless | | |
| 6 | tubes, rods, sticks | 30% OR KG N.W. | |
| 7 | or profile shapes | P5.50 | UPON APPROVAL |
| 8 | 880 x x x x | | |
| 9 | 890 Other | 20% OR KG N.W. | |
| 10 | | P8.50 | UPON APPROVAL |
| 11 | 900 Other polymerisation | | |
| 12 | or copolymerisation | | |
| 13 | products: | | |
| 14 | 910 In the form of | | |
| 15 | monofil, seamless | | |
| 16 | tubes, rods, sticks | | |
| 17 | or profile shapes: | | |
| 18 | 911 x x x x | | |
| 19 | 919 Other | [40%] 30% OR | |
| 20 | | KG N.W. P5.50 | UPON APPROVAL |
| 21 | 920 x x x x | | |



888701

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|------------------------------|--|------------------------|
| 1 | 990 Other | [40%] 20% OR | |
| 2 | | KG N.W. ₱3.50 | UPON APPROVAL |
| 3 | 39.03 Regenerated cellulose; | | |
| 4 | cellulose nitrate, cellu- | | |
| 5 | lose acetate and other | | |
| 6 | cellulose esters, cellulose | | |
| 7 | ethers and other chem- | | |
| 8 | ical derivative of cellu- | | |
| 9 | lose, plasticised or not | | |
| 10 | (for example, collodions, | | |
| 11 | celluliod); vulcanised | | |
| 12 | fibre: | | |
| 13 | 100 x x x x | | |
| 14 | 110 x x x x | | |
| 15 | 120 x x x x | | |
| 16 | 130 x x x x | | |
| 17 | 190 x x x x | | |
| 18 | 200 Cellulose nitrates, | 30% OR KG N.W. | |
| 19 | non-plasticised [:] | ₱20.00 | UPON APPROVAL |
| 20 | [210 Nitrocellulose with | | |
| 21 | 30% isopropyl alco- | | |
| 22 | hol ad. val. 30%] | | |

082701

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-------------------------|--|------------------------|
| 1 | [290 Other . . ad. val. | 20%] | |
| 2 | 300 | x x x x | |
| 3 | 400 | x x x x | |
| 4 | 500 | x x x x | |
| 5 | 600 | x x x x | |
| 6 | 610 | x x x x | |
| 7 | 690 | x x x x | |
| 8 | 700 | x x x x | |
| 9 | 800 | x x x x | |
| 10 | 39.07 | Articles of materials of | |
| 11 | | the kinds described in | |
| 12 | | Heading Nos. 39.01 to | |
| 13 | | 39.06: | |
| 14 | 100 | Articles for the con- | |
| 15 | | veyance or packing of | |
| 16 | | goods, including con- | |
| 17 | | tainers without han- | |
| 18 | | dles, usable also as | |
| 19 | | disposable drinking | |
| 20 | | cups; stoppers, lids, | |
| 21 | | caps and other clo- | |
| 22 | | tures: [. . ad. val. 50%] | |

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-------------------------|--|------------------------|
| 1 | 110 | ASEPTIC BAGS | |
| 2 | | OF SYNTHETIC | |
| 3 | | MATERIALS | |
| 4 | | WITH ALUMINUM | |
| 5 | | FOIL REINFORC- | |
| 6 | | ING MATERIAL | 10% UPON APPROVAL |
| 7 | 190 | OTHER | 50% UPON APPROVAL |
| 8 | 200 | x x x x | |
| 9 | 210 | x x x x | |
| 10 | 290 | x x x x | |
| 11 | 300 | x x x x | |
| 12 | 400 | x x x x | |
| 13 | 500 | x x x x | |
| 14 | 600 | x x x x | |
| 15 | 700 | x x x x | |
| 16 | 900 | x x x x | |
| 17 | 910 | x x x x | |
| 18 | 920 | x x x x | |
| 19 | 930 | x x x x | |
| 20 | 940 | x x x x | |
| 21 | 990 | x x x x | |

630701

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|---------------------------------|--|------------------------|
| 1 | 40.11 Rubber tyres, tyre cases, | | |
| 2 | interchangeable tyre | | |
| 3 | treads, inner tubes and | | |
| 4 | tyre flaps, for wheels of | | |
| 5 | all kinds: | | |
| 6 | 100 New pneumatic tyres | [50% or kg g.w. | |
| 7 | of a kind normally | P22.00] | |
| 8 | used on motor cars | 30% OR KG G.W. | |
| 9 | | P12.00 | UPON APPROVAL |
| 10 | 200 New pneumatic tyres | [50% or kg g.w. | |
| 11 | of a kind normally | P22.00] | |
| 12 | used on buses or | 30% OR KG G.W. | |
| 18 | lorries | P12.00 | UPON APPROVAL |
| 14 | 300 x x x x | | |



080701

| Heading No. | Description of Articles | RATE OF DUTY | | DATE OF EFFECTIVITY |
|-------------|---------------------------------|-----------------|-------------|---------------------|
| | | IN % AD VALOREM | OR IN PESOS | |
| 1 | 400 x x x x | | | |
| 2 | 500 x x x x | | | |
| 3 | 900 Other, including re- | | | |
| 4 | treaded tyres: [...ad val. 30%] | | | |
| 5 | 910 USED PNEUMA- | | | |
| 6 | TIC TYRES OF A | | | |
| 7 | KIND NORMALLY | | | |
| 8 | USED ON MOTOR | | | |
| 9 | CARS, BUSES OR | 30% OR KG G.W. | | UPON APPROVAL |
| 10 | LORRIES | P12.00 | | |
| 11 | 920 USED PNEUMA- | | | |
| 12 | TIC TYRES OF A | | | |
| 13 | KIND NORMALLY | | | |
| 14 | USED ON MOTOR- | | | |
| 15 | CYCLES (INCLU- | | | |
| 16 | DING MOTOR | | | |
| 17 | SCOOTERS) OR | 30% OR KG G.W. | | |
| 18 | BICYCLES | P12.00 | | UPON APPROVAL |
| 19 | 990 OTHER | 30% | | UPON APPROVAL |

930701

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|----------------------------|--|------------------------|
| 1 | SECTION X | | |
| 2 | CHAPTER 48 | | |
| 3 | 48.01 Paper and paperboard | | |
| 4 | (including cellulose wad- | | |
| 5 | ding) in rolls or sheets: | | |
| 6 | 100 x x x x | | |
| 7 | 200 Printing paper (other | | |
| 8 | than newsprint) and | | |
| 9 | writing paper: | | |
| 10 | 210 x x x x | | |
| 11 | 220 x x x x | | |
| 12 | 230 x x x x | | |
| 13 | 290 Other | 40% OR KG N.W. | |
| 14 | | P6.40 | UPON LIBERAL- |
| 15 | | | IZATION |
| 16 | 300 Kraftliner: | | |
| 17 | 310 With basis weight | | |
| 18 | exceeding 300 grams | 50% OR KG. N.W. | UPON LIBERAL- |
| 19 | per square meter | P4.20 | IZATION |
| 20 | 320 With basis weight | | |
| 21 | of 300 grams or less | 50% OR P3.70 | UPON LIBERAL- |
| 22 | per square meter | PER KG. N.W. | IZATION |

649701

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|------------------------------|--|------------------------|
| 1 | 400 Sack kraft paper | 50% OR KG N.W. | |
| 2 | | P5.00 | UPON LIBERAL- |
| 3 | | | IZATION |
| 4 | 500 Other kraft paper and | | |
| 5 | paperboard: | | |
| 6 | 610 x x x x | | |
| 7 | 520 x x x x | | |
| 8 | 591 Other kraft paper | 50% OR KG N.W. | |
| 9 | | P6.70 | UPON LIBERAL- |
| 10 | | | IZATION |
| 11 | 592 Other kraft | 50% OR KG N.W. | |
| 12 | paperboard | P6.70 | UPON LIBERAL- |
| 13 | | | IZATION |
| 14 | 600 Special chemical fitting | 40% OR KG N.W. | |
| 15 | paper | P3.60 | UPON LIBERAL- |
| 16 | | | IZATION |
| 17 | 700 x x x x | | |
| 18 | 710 x x x x | | |
| 19 | 790 x x x x | | |
| 20 | 800 Other paper and | | |
| 21 | paperboard: | | |

639701

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-------------------------|--|------------------------------|
| 1 | 910 | x x x x | |
| 2 | 920 | Chipboard, box- | |
| 3 | | board, newsboard, | |
| 4 | | leatherboard, trunk- | |
| 5 | | board, countershank | |
| 6 | | board, cardboard | |
| 7 | | pasteboard, binder- | |
| 8 | | board, bristol board | 50% OR KG N.W. UPON LIBERAL- |
| 9 | | and specialty board | P7.25 IZATION |
| 10 | 980 | x x x x | |
| 11 | 940 | x x x x | |
| 12 | 950 | x x x x | |
| 13 | 988 | Other paper | 40% OR KG N.W. |
| 14 | | | P5.40 UPON LIBERAL- |
| 15 | | | IZATION |
| 16 | 999 | x x x x | |
| 17 | 48.05 | Paper and paperboard, | |
| 18 | | corrugated (with or | |
| 19 | | without flat surface | |
| 20 | | sheets), creped, crinkled, | |
| 21 | | embossed or perforated, | |
| 22 | | in rolls or sheets: | |

030701

| Heading No. | Description of Articles | RATE OF DUTY | | DATE OF EFFECTIVITY |
|-------------|-------------------------|---------------------------|----------------|---------------------|
| | | IN % AD VALOREM | OR IN PESOS | |
| 1 | 100 | x x x x | | |
| 2 | 200 | x x x x | | |
| 3 | 300 | x x x x | | |
| 4 | 900 | Other: [..... ad. val. | 40%] | |
| 5 | 910 | CORRUGATED | 40% OR KG N.W. | UPON LIBERAL- |
| 6 | | PAPERBOARD | ₱2.90 | IZATION |
| 7 | 990 | OTHER | 40% | UPON APPROVAL |
| 8 | 48.07 | Paper and paperboard, | | |
| 9 | | impregnated, coated, sur- | | |
| 10 | | face-coloured, surface- | | |
| 11 | | decorated or printed | | |
| 12 | | (not constituting printed | | |
| 13 | | matter within Chapter | | |
| 14 | | 49), in rolls or sheets: | | |
| 15 | 100 | Printing or writing | | |
| 16 | | paper: | | |
| 17 | 110 | x x x x | | |
| 18 | 120 | x x x x | | |
| 19 | 130 | Surface-coloured, | | |

020701

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVENESS |
|-------------|-------------------------|--|--------------------------|
| 1 | surface-decorated | 40% OR KG N.W. | UPON LIBERAL- |
| 2 | or printed | P6.00 | IZATION |
| 3 | 190 x x x x | | |
| 4 | 200 x x x x | | |
| 5 | 210 x x x x | | |
| 6 | 220 x x x x | | |
| 7 | 230 x x x x | | |
| 8 | 290 x x x x | | |
| 9 | 300 x x x x | | |
| 10 | 900 Other: | | |
| 11 | 910 x x x x | | |
| 12 | 920 Uncoated paper | | |
| 13 | (other than printing | | |
| 14 | or writing paper) | | |
| 15 | and paperboard, | | |
| 16 | ruled, lined or | | |
| 17 | squared, but not | 40% OR KG N.W. | UPON LIBERAL- |
| 18 | otherwise printed | P6.40 | IZATION |
| 19 | 930 x x x x | | |
| 20 | 940 Carbon paper and | | |
| 21 | stencil sheets, wax- | | |
| 22 | paper and coated or | | |

030701

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-------------------------------------|--|------------------------|
| 1 | gummed kraft paper | | |
| 2 | including gummed | 40% OR KG N.W. | UPON LIBERAL- |
| 3 | masking paper | P6.00 | IZATION |
| 4 | 990 x x x x | | |
| 5 | 48.20 000 Bobbins, spools, cops and | | |
| 6 | similar supports of paper | | |
| 7 | pulp, paper or paper- | | |
| 8 | board (whether or not | | |
| 9 | perforated or hardened) | [30%] 10% | UPON APPROVAL |
| 10 | SECTION XI | | |
| 11 | CHAPTER 51 | | |
| 12 | 51.01 Yarn of man-made | | |
| 13 | fibres (continuous), not | | |
| 14 | put up for retail sale: | | |
| 15 | 110 x x x x | | |
| 16 | 120 x x x x | | |
| 17 | 190 x x x x | | |
| 18 | 210 Textured yarns of | | |
| 19 | continuous polyester | 30% OR KG N.W. | UPON LIBERAL- |
| 20 | fibres [:] | P13.00 | IZATION |

030701

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|--|--|------------------------|
| 1 | [211 Polyester yarn | | |
| 2 | except when im- | | |
| 3 | ported directly by | | |
| 4 | textile mills . . . ad. val. 30%] | | |
| 5 | [219 Others . . . ad. val. 30%] | | |
| 6 | 220 Non-textured yarns | | |
| 7 | of continuous poly- | | |
| 8 | ester fibres, un- | | |
| 9 | twisted or with a | | |
| 10 | twist of not more | | |
| 11 | than 50 turns per 30% OR KG N.W. UPON LIBERAL- | | |
| 12 | meter[:] P13.00 IZATION | | |
| 13 | [221 Polyester yarn | | |
| 14 | except when im- | | |
| 15 | ported directly by | | |
| 16 | textile mills . . . ad. val. 30%] | | |
| 17 | [229 Other ad. val. 30%] | | |

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-----------------------------|--|------------------------|
| 1 | 290 Other non-textured | | |
| 2 | yarns of continuous | 30% OR KG N.W. | UPON LIBERAL |
| 3 | polyester fibres [:] | P18.00 | IZATION |
| 4 | [291 Polyester yarn | | |
| 5 | except when im- | | |
| 6 | ported directly by | | |
| 7 | textile mills . . . | ad. val. 30%] | |
| 8 | [299 Other . . . | ad. val. 30%] | |
| 9 | 300 X X X X | | |
| 10 | 400 X X X X | | |
| 11 | 500 X X X X | | |
| 12 | 900 X X X X | | |
| 13 | 51.04 Woven fabrics of man- | | |
| 14 | made fibres (continu- | | |
| 15 | ous), including woven | | |
| 16 | fabrics of monofil or | | |
| 17 | strip of Heading No. | | |
| 18 | 51.01 or 51.02: | | |

899701

| Heading No. | Description of Articles | IN | RATE OF DUTY % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-----------------------------|----|---|------------------------|
| 1 | 100 Tyre cord fabric of | | | |
| 2 | continuous synthetic | | | |
| 3 | textile materials | | [20%] 10% | UPON APPROVAL |
| 4 | 200 x x x x | | | |
| 5 | 210 x x x x | | | |
| 6 | 220 x x x x | | | |
| 7 | 300 x x x x | | | |
| 8 | 400 x x x x | | | |
| 9 | 500 x x x x | | | |
| 10 | 600 x x x x | | | |
| 11 | CHAPTER 55 | | | |
| 12 | 55.01 Man-made fibers (dis- | | | |
| 13 | continuous), not carded, | | | |
| 14 | combed or otherwise pre- | | | |
| 15 | pared for spinning: | | | |
| 16 | 100 x x x x | | | |
| 17 | 200 Polyester fibres | | [80%] 20% | |
| 18 | | | OR KG N.W. | UPON LIBERAL- |
| 19 | | | 25.00 | IZATION |
| 20 | 300 x x x x | | | |
| 21 | 400 x x x x | | | |
| 22 | 500 x x x x | | | |

009701

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-------------------------|--|------------------------|
| 1 | 56.04 | Man-made fibres (dis- | |
| 2 | | continuous or waste), | |
| 3 | | carded, combed or other- | |
| 4 | | wise prepared for spin- | |
| 5 | | nings | |
| 6 | 100 | x x x x | |
| 7 | 200 | Polyester fibres and | [30%] 20% |
| 8 | | waste | OR KG N.W. |
| 9 | | | F6.00 |
| | | | UPON LIBERAL- |
| 10 | 300 | x x x x | IZATION |
| 11 | 400 | x x x x | |
| 12 | 500 | x x x x | |
| 13 | | | |
| | | CHAPTER 59 | |
| 14 | 59.11 | Rubberized textile fab- | |
| 15 | | rics, other than rubber- | |
| 16 | | ized knitted or crocheted | |
| 17 | | goods: | |
| 18 | 100 | x x x x | |
| 19 | 200 | TYRE CORD FAB- | |
| 20 | | RIC | 10% |
| | | | UPON APPROVAL |
| 21 | 900 | x x x x | |

629701

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-------------------------|--|------------------------|
| 1 | CHAPTER 60 | | |
| 2 | 60.01 | Knitted or crocheted | |
| 3 | | fabrics, not elastic | |
| 4 | | nor rubberized: | |
| 5 | 100 | x x x x | |
| 6 | 200 | x x x x | |
| 7 | 300 | Of synthetic fibres: [ad val. 40%] | |
| 8 | 310 | NYLON FIBER | |
| 9 | | MESH FOR USE: | |
| 10 | | AS BACKING | |
| 11 | | MATERIAL FOR | |
| 12 | | MOSAIC TILES 10% | 1 MAY 1968 |
| 13 | 390 | OTHER 40% | UPON APPROVAL |
| 14 | 400 | x x x x | |
| 15 | 900 | x x x x | |
| 16 | SECTION XIII | | |
| 17 | CHAPTER 68 | | |
| 18 | 68.18 | Fabricated asbestos and | |
| 19 | 689701 | articles thereof (for | |



| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-------------------------------------|--|------------------------|
| 1 | example, asbestos board, | | |
| 2 | thread and fabric; as- | | |
| 3 | bestos clothing, asbestos | | |
| 4 | jointing), reinforced or | | |
| 5 | not, other than goods | | |
| 6 | falling within Heading | | |
| 7 | No. 68.14; mixtures | | |
| 8 | with a basis of asbestos | | |
| 9 | and mixtures with a | | |
| 10 | basis of asbestos and | | |
| 11 | magnesium carbonate, | | |
| 12 | and articles of such | | |
| 13 | mixtures: | | |
| 14 | 100 x x x x | | |
| 15 | 200 ASBESTOS YARN | 10% | UPON APPROVAL |
| 16 | 900 x x x x | | |
| 17 | CHAPTER 69 | | |
| 18 | 69.01 [000] Heat-insulating bricks, | | |
| 19 | blocks, tiles and other | | |
| 20 | heat-insulating goods | | |
| 21 | of siliceous fossil meals | | |
| 22 | or of similar siliceous | | |

939701

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|--------------------------------|--|------------------------|
| 1 | earths (for example, | | |
| 2 | kieselguhr, tripolite | | |
| 3 | or diatomite): | [ad. val. 10%] | |
| 4 | 100 HEAT-INSULATING | | UPON LIBERAL- |
| 5 | BRICKS | 20% | IZATION |
| 6 | 900 OTHER | 10% | UPON LIBERAL- |
| 7 | | | IZATION |
| 8 | 69.02 [000] Refractory bricks, | | |
| 9 | blocks, tiles and sim- | | |
| 10 | ilar refractory con- | | |
| 11 | structional goods, other | | |
| 12 | than goods falling | | |
| 13 | within Heading No. | | |
| 14 | 69.01: | [ad. val. 10%] | |
| 15 | 100 MAGNESITE, | | |
| 16 | CHROMITE, AND | | |
| 17 | DOLOMITE-BASED | | UPON LIBERAL- |
| 18 | REFRACTORIES | 30% | IZATION |
| 19 | | | UNTIL 31, DEC. |
| 20 | | | 1989 |
| 21 | | 20% | 1 JANUARY 1990 |

009701

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-----------------------------------|--|------------------------|
| 1 | 200 ALUMINA-SILICA | | UPON LIBERAL- |
| 2 | BRICKS | 30% | IZATION |
| 3 | | | UNTIL 31 DEC. |
| 4 | | | 1989 |
| 5 | | 20% | 1 JANUARY 1990 |
| 6 | 900 OTHER | 10% | UPON LIBERAL- |
| 7 | | | IZATION |
| 8 | 69.08 000 Glazed setts, flags and | | |
| 9 | paving, hearth and wall | 50% OR KG N.W. | UPON LIBERAL- |
| 10 | tiles | P6.50 | IZATION |
| 11 | 69.10 000 Sinks, wash basins, bi- | | |
| 12 | dets, water closet pans, | | |
| 13 | urinals, baths and like | 50% OR KG N.W. | |
| 14 | sanitary fixtures | P50.00 | UPON APPROVAL |
| 15 | 69.11 | Tableware and other ar- | |
| 16 | articles of a kind com- | | |
| 17 | monly used for domestic | | |
| 18 | or toilets purposes, of | | |
| 19 | porcelain or china (in- | | |
| 20 | cluding biscuit porcelain | | |
| 21 | and parian): | | |
| 22 | 100 x x x x | | |

892701

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-----------------------------------|--|------------------------|
| 1 | 200 PORCELAIN | 50% OR KG N.W. | |
| 2 | TABLEWARE | P10.00 | UPON APPROVAL |
| CHAPTER 70 | | | |
| 4 | 70.04 000 Unworked cast or rolled | | |
| 5 | glass (including flashed | | |
| 6 | or wired glass), whe- | | |
| 7 | ther figured or not, in | 50% OR KG N.W. | UPON LIBERAL- |
| 8 | rectangles | P6.00 | IZATION |
| 9 | 70.05 000 Unworked drawn or | | |
| 10 | blown glass (including | | |
| 11 | flashed glass) in rec- | 50% OR KG N.W. | UPON LIBERAL- |
| 12 | tangles | P6.00 | IZATION |
| 13 | 70.06 Cast, rolled, drawn or | | |
| 14 | blown glass (including | | |
| 15 | flashed or wired glass), | | |
| 16 | in rectangles, surfaced | | |
| 17 | ground or polished, but | | |
| 18 | not further worked: | | |

881701



| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-----------------------------------|--|------------------------|
| 1 | 100 X X X X | | |
| 2 | 900 Other | 50% OR KG N.W. | UPON LIBERAL- |
| 3 | | P6.00 | IZATION |
| 4 | 70.08 000 Safety glass consisting | | |
| 5 | of toughened or lami- | | |
| 6 | nated glass, shaped or | | |
| 7 | not | 50% OR KG N.W. | UPON LIBERAL- |
| 8 | | P6.00 | IZATION |

SECTION XV

CHAPTER 73

11 73.13 Sheets and plates, of
12 iron or steel, hot-rolled
13 or cold-rolled:

| | | | |
|----|-------------|--|--|
| 14 | 109 X X X X | | |
| 15 | 110 X X X X | | |
| 16 | 190 X X X X | | |
| 17 | 200 X X X X | | |
| 18 | 210 X X X X | | |
| 19 | 290 X X X X | | |
| 20 | 300 X X X X | | |

222701

| Heading No | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|------------|-------------------------|--|------------------------|
| 1 | 810 | x x x x | |
| 2 | 890 | x x x x | |
| 3 | 400 | x x x x | |
| 4 | 900 | x x x x | |
| 5 | 910 | x x x x | |
| 6 | 920 | Coated or Plated: | |
| 7 | 921 | Pre-painted gal- | |
| 8 | | vanized iron | |
| 9 | | sheets in coil or | |
| 10 | | in sheets cut to | |
| 11 | | size | |
| 12 | | [30] 45% | |
| 13 | | OR KG N.W. | |
| 14 | | P12.00 | UPON APPROVAL |
| 15 | | 40% OR | |
| 16 | | KG N.W. P11.00 | JANUARY 1, 1989 |
| 16 | 922 | Chrome-plated | |
| 17 | | sheets [galvanized | |
| 18 | | sheets with gauges | |

080701

| Heading No | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|------------|---------------------------|--|------------------------|
| 1 | from 16 to | | |
| 2 | 36 USSG] | 30% | UPON APPROVAL |
| 3 | 923 GALVANIZED | | |
| 4 | SHEETS | | |
| 5 | WITH GAUGES | [30%] 35% OR | |
| 6 | FROM 16 TO 36 | KG N.W. | UPON |
| 7 | USSG | P6.00 | LIBERALIZATION |
| 8 | | 30% OR | |
| 9 | | KG N.W P5.00 | JANUARY 1, 1969 |
| 10 | 929 x x x x | | |
| 11 | 73.17 000 x x x x | | |
| 12 | 73.18 Tubes and pipes and | | |
| 13 | blanks therefor, of iron | | |
| 14 | (other than of cast | | |
| 15 | iron) or steel, | | |
| 16 | excluding high-pressure | | |
| 17 | hydro-electric conduits: | | |
| 18 | 100 x x x x | | |
| 19 | 110 x x x x | | |
| 20 | 120 x x x x | | |
| 21 | 130 x x x x | | |

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-------------------------|--|------------------------|
| 1 | 900 | Other: | |
| 2 | 910 | x x x x | |
| 3 | 911 | x x x x | |
| 4 | 919 | x x x x | |
| 5 | 920 | x x x x | |
| 6 | 930 | x x x x | |
| 7 | 940 | GALVANIZED | |
| 8 | | IRON OR STEEL | |
| 9 | | PIPES AND | |
| 10 | | TUBES, WELDED | |
| 11 | | TYPE, 1.270 CM | |
| 12 | | TO 7.620 CM | |
| 13 | | NOMINAL | |
| 14 | | DIAMETER | 30% UPON APPROVAL |
| 15 | 990 | x x x x | |
| 16 | 76.16 | Other articles of | |
| 17 | | aluminum: | |
| 18 | 100 | x x x x | |
| 19 | 200 | x x x x | |
| 20 | 300 | ALUMINUM SLUGS, | |
| 21 | | ROUND, OF SUCH | |
| 22 | | DIMENSION THAT | |

94701

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|---------------------------|--|------------------------|
| 1 | THE THICKNESS | | |
| 2 | EXCEEDS ONE | | |
| 3 | TENTH OF THE | | |
| 4 | DIAMETER | 20% | UPON APPROVAL |
| 5 | 900 x x x x | | |
| 6 | 84.38 Auxiliary machinery | | |
| 7 | for use with machines | | |
| 8 | of Heading No. 84.37 | | |
| 9 | (for example, dobbies | | |
| 10 | Jacquards, automatic | | |
| 11 | stop motions and | | |
| 12 | shuttle changing | | |
| 13 | mechanisms); parts | | |
| 14 | and accessories suitable | | |
| 15 | for use solely or | | |
| 16 | principally with the | | |
| 17 | machines of the present | | |
| 18 | heading or with | | |
| 19 | machines falling | | |
| 20 | within Heading | | |
| 21 | No. 84.36 or 84.37 | | |
| 22 | (for example, spindles | | |

000701

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|---------------------------|--|------------------------|
| 1 | and spindle flyers, card | | |
| 2 | clothing, combs, | | |
| 3 | extruding nipples, | | |
| 4 | shuttles, healds and | | |
| 5 | heald-lifters and | | |
| 6 | hosiery needles): | | |
| 7 | 100 x x x x | | |
| 8 | 200 x x x x | | |
| 9 | 600 Parts and accessories | | |
| 10 | for use with the mac- | | |
| 11 | hines of Heading No. | | |
| 12 | 84.37 or with the auxil- | | |
| 13 | iliary machinery of sub- | | |
| 14 | heading 200. | | |
| 15 | 810 Wooden shuttles | | |
| 16 | for weaving | | |
| 17 | machines | [30%] 10% | UPON APPROVAL |
| 18 | 890 x x x x | | |
| 19 | 84.59 Machines and | | |
| 20 | mechanical appliances, | | |

890701

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-------------------------|--|------------------------|
| 1 | having individual | | |
| 2 | functions, not falling | | |
| 3 | within any other | | |
| 4 | heading of this | | |
| 5 | Chapter: | | |
| 6 | 100 | x x x x | |
| 7 | 200 | x x x x | |
| 8 | 300 | x x x x | |
| 9 | 400 | x x x x | |
| 10 | 500 | x x x x | |
| 11 | 600 | x x x x | |
| 12 | 700 | x x x x | |
| 13 | 800 | Other machines and | |
| 14 | | mechanical appliances: | |
| 15 | 810 | x x x x | |
| 16 | 820 | ZIPPER ELE- | |
| 17 | | MENT FORMING | |
| 18 | | MACHINES; ZIP- | |
| 19 | | PER CHAIN MAK- | |
| 20 | | ING MACHINES | 10% UPON APPROVAL |
| 21 | 890 | x x x x | |

030701

| Heading No. | Description of Articles | RATE OF DUTY IN % AD VALOREM OR IN PESOS | DATE OF EFFECTIVITY |
|-------------|-------------------------|--|------------------------|
| 1 | 900 | x x x x | |
| 2 | 910 | x x x x | |
| 3 | 990 | x x x x | |
| 4 | 85.04 | Electric accumulators: | |
| 5 | 100 | x x x x | |
| 6 | 110 | Batteries for sta- | |
| 7 | | tionary engines | |
| 8 | | when imported by | |
| 9 | | telecommunication | |
| 10 | | companies under | |
| 11 | | prior authorization | |
| 12 | | of the Board of | |
| 13 | | Communications; | |
| 14 | | [used and drained] | |
| 15 | | SCRAP storage bat- | |
| 16 | | teries, DRAINED | |
| 17 | | OR UNDRAINED | 10% UPON APPROVAL |
| 18 | 190 | x x x x | |
| 19 | 800 | x x x x | |
| 20 | 810 | x x x x | |
| 21 | 890 | x x x x | |

080701

1 SEC. 2. Upon the date of effectivity as specified in Column 4, all
2 articles listed in the preceding section insofar as amended by this
3 Act which are entered, or withdrawn from warehouses, in the
4 Philippines, for consumption, shall be subject to the rates of import
5 duties prescribed in Column 3, in accordance with Section 104 of
6 the Tariff and Customs Code: *Provided*, that the term "UPON LI-
7 BERALIZATION" under Column 4 in the preceding section shall
8 be in accordance with the schedules as provided under Central Bank
9 Circular Nos. 1127 and 1128 and such other Circulars issued in
10 relation thereto.

11 SEC. 3. The nomenclature and present rates of import duty pro-
12 vided for under Presidential Decree No. 1464, otherwise known as
13 the "Tariff and Customs Code of 1978," as amended, for articles not
14 physically reproduced herein and marked "x x x" shall remain in
15 full force and effect.

16 SEC. 4. The ad valorem rates of import duties indicated hereof
17 shall be subject to modification by Congress after review and re-
18 commendation by the National Economic and Development Autho-
19 rity after One (1) year from the effectivity of the rates prescribed:
20 *Provided*, That before any recommendation is submitted to Congress
21 pursuant to this section, the Tariff Commission shall conduct an in-
22 vestigation in the course of which shall hold public hearings wherein
23 interested parties shall be afforded reasonable opportunity to be
24 present, produce evidence and to be heard. The Tariff Commission

1 shall also hear the views and recommendations of any government
2 office, agency or instrumentality concerned.

3 Subject to the provisions of the preceding paragraph, the National
4 Economic and Development Authority shall recommend to Congress
5 the necessary adjustment in such specific rates of import duties in-
6 dicated thereof after Six (6) months from their effectivity: *Pro-*
7 *vided, finally,* that the President may not increase or decrease any
8 ad valorem or specific duty rates herein provided when Congress is
9 in session.

10 SEC. 5. When an article falling within a heading or subheading
11 is subject to an ad valorem or specific rate of duty, it shall be sub-
12 ject to either the ad valorem or specific rate of duty, whichever
13 is higher.

14 SEC. 6. The Commissioner of Customs, subject to the approval
15 of the Secretary of Finance shall promulgate rules and regulations
16 necessary for the implementation of Section 5 hereof.

17 SEC. 7. All laws, orders, issuances, rules and regulations or
18 parts thereof inconsistent with this Act are hereby repealed or
19 modified accordingly.

20 SEC. 8. This Act shall take effect upon approval.

21 Approved,

040701