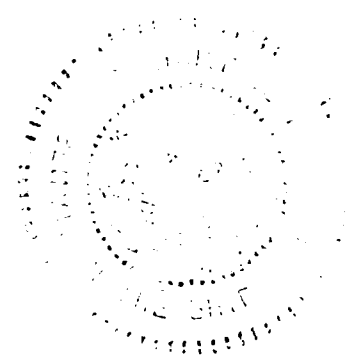


H. No. 992



Republic of the Philippines  
Congress of the Philippines  
Metro Manila

First Regular Session

Begun and held in Metro Manila, on Monday, the twenty-seventh day of July, nineteen hundred and eighty-seven.

[REPUBLIC ACT No. 6647 ]

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:

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

SECTION 1

CHAPTER 2

Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
02.02	Dead poultry (that is to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (except liver), fresh, chilled or frozen:		

030701



Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
100	Chickens, ducks and turkeys	50%	Upon approval
900	x x x x		
02.03 000	Poultry liver, fresh, chilled, frozen, salted or in brine	50%	1 May 1988
CHAPTER 3			
03.01 100	Fish, fresh (live or dead), chilled (excluding fillets):		
190	When imported during the months of March to July	30%	Upon approval
200	Fish frozen (excluding fillet):		
290	When imported during the months of March to July	30%	Upon approval
300	Fish fillet, fresh or chilled:		
390	When imported during the months of March to July	30%	Upon approval
400	Fish fillet, frozen:		
490	When imported during the months of March to July	30%	Upon approval

## SECTION III

## CHAPTER 15.

15.07 Fixed vegetable oils, fluid or solid, crude, refined or purified:

030701

Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
100	x x x x		
200	x x x x		
300	x x x x		
400	x x x x		
500	x x x x		
600	x x x x		
700	x x x x		
800	Palm oil	40%	Upon approval
910	x x x x		
920	x x x x		
930	x x x x		
940	x x x x		
990	x x x x		
991	x x x x		
992	x x x x		
999	x x x x		

## SECTION IV

## CHAPTER 16

16.04	Prepared or preserved fish, including caviar, and caviar substitutes:		
100	Mackerel and sardines; tuna	40%	1 May 1988 Until 31 Dec. 1989
		30%	1 January 1990
		20%	1 January 1991
900	Other	50%	Upon approval
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid:		
100	Tomato paste	10%	Upon approval Until 31 Dec. 1988
		30%	1 January 1989
		20%	1 January 1991

030701

Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
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## SECTION V

## CHAPTER 25

25.23	Portland cement, cement fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker:		
100	Ciment Fondu	10%	Upon liberalization of refractories
900	Other	40%	Upon approval
25.24 000	Asbestos	20%	(Retention of existing rate of duty)
100	Asbestos fiber	10%	Upon approval
900	Other	20%	Upon approval

## CHAPTER 27

27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal:		
100	Anthracite, whether or not pulverized, but not agglomerated	20%	Upon approval
200	Other coal, whether or not pulverized, but not agglomerated	20%	Upon approval
300	Briquettes, ovoids and similar solid fuels manufactured from coal	20%	Upon approval
27.10	Petroleum oils and oils		

030701

Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
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	obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:		
100		x x x x	
110		x x x x	
190		x x x x	
200		x x x x	
300		x x x x	
310		x x x x	
320		x x x x	
390		x x x x	
400		x x x x	
500		x x x x	
510		x x x x	
590		x x x x	
600		x x x x	
700	Fuel oils:		
710	For use in the generation of electric power	10%	Upon approval
790	Other	20%	Upon approval
800		x x x x	
810		x x x x	
820		x x x x	
830		x x x x	
890		x x x x	

030701

Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
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## SECTION VI

## CHAPTER 28

28.17	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:		
100	x x x x		
200	Sodium hydroxide in aqueous solution	50% or kg P1.20 on dry basis	Upon approval
300	x x x x		
310	x x x x		
390	x x x x		

## CHAPTER 29

29.01	Hydrocarbons:		
110	x x x x		
120	x x x x		
130	x x x x		
190	x x x x		
210	x x x x		
220	x x x x		
230	x x x x		
240	x x x x		
250	x x x x		
260	x x x x		
290	Other cyclic hydrocarbons:		
231	Alkylbenzene or dodecylbenzene	30%	Upon approval
259	Other	10%	Upon approval

030701

Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
500	Ethylene glycol (ethanediol)	5%	Upon approval
29.15	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
100	x x x x		
200	x x x x		
300	x x x x		
400	Esters of terephthalic acid	5%	Upon approval
900	Other:		
910	x x x x		
920	Dimer acids	10%	Upon approval
990	x x x x		
29.23	Single or complex oxygen-function amino-compounds:		
100	Glutamic acid and monosodium glutamate	50% or kg n.w. P30.00	Upon approval

## CHAPTER 31

31.02	Mineral or chemical fertilizers, nitrogenous:		
030701			

Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
100	x x x x		
110	x x x x		
190	x x x x		
200	Ammonium nitrate	30% or kg n.w. P1.90	Upon approval
300	x x x x		
400	x x x x		
500	x x x x		
600	x x x x		
700	x x x x		
900	x x x x		
910	x x x x		
990	x x x x		

## CHAPTER 32

32.08 000	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips); glass frit and other glass, in the form of powder, granules or flakes	10%	1 May 1988
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## CHAPTER 36

36.06 000	Matches (excluding Bengal matches)	50%	Upon approval
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## CHAPTER 38

38.19	Chemical products and preparations of the chemical or allied industries (including those		
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030701

Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
	consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:		
100	x x x x		
200	Refractory cements, mortars and similar compositions:		
210	Refractory cements	10%	Upon liberalization
290	Other	30%	Upon approval
900	x x x x		
910	x x x x		
920	x x x x		
930	x x x x		
990	x x x x		

## SECTION VII

## CHAPTER 39

39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones):		
100	Ion exchangers:		

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Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
110	Of phenoplasts and aminoplasts, alkyd resins, unsaturated polyesters and epoxy esters	30% or kg n.w. P5.50	Upon approval
190	Other	20% or kg n.w. P3.50	Upon approval
210	Phenoplasts in primary forms:		
211	Phenol formaldehyde moulding compound	40% or kg n.w. P5.50	Upon approval
212	Other phenoplasts moulding compound	20% or kg n.w. P3.50	Upon approval
213	Phenol formaldehyde adhesive	30% or kg n.w. P5.50	Upon liberalization
219	Other	30% or kg n.w. P5.50	Upon liberalization
220	x x x x		
290	Phenoplasts in other forms including waste and scrap	30% or kg n.w. P5.50	Upon approval
310	Aminoplasts in primary forms:		
311	Aminoplast moulding compound	20% or kg n.w. P3.50	Upon approval
312	Urea formaldehyde adhesive	30% or kg n.w. P5.50	Upon liberalization
319	Other	30% or kg n.w. P5.50	Upon liberalization
320	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
390	Aminoplasts in other forms, including waste and scrap	30% or kg n.w. P5.50	Upon approval
410	Alkyds and other polyesters, in primary forms:		
411	Alkyd resins	30% or kg n.w. P7.00	Upon liberalization
412	Unsaturated polyesters	30% or kg n.w. P7.00	Upon liberalization
419	Other	20% or kg n.w. P13.00	Upon approval
420	x x x x		
421	x x x x		
429	x x x x		
490	Alkyds and other polyesters, in other forms, including waste and scrap:		
491	Waste and scrap of alkyd resins and unsaturated polyesters	30% or kg n.w. P5.50	Upon approval
492	Other waste and scrap	30% or kg n.w. P5.50	Upon approval
499	Other forms of alkyds and other polyesters	30% or kg n.w. P5.50	Upon approval
510	Polyamides in primary forms:		
511	Nylon type	20% or kg n.w. P3.50	Upon approval Until March 31, 1988
		40% or kg n.w. P7.00	April 1, 1988
		30% or kg n.w. P5.50	1 January 1989

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Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
519	Non-nylon type	40% or kg n.w. P7.00	Upon approval Until 31 Dec. 1988
		30% or kg n.w. P5.50	1 January 1989
520	x x x x		
590	Polyamides in other form, including waste and scrap:		
591	x x x x		
592	Waste and scrap	30% or kg n.w. P5.50	Upon approval
599	Other	20% or kg n.w. P3.50	Upon approval
610	Polyurethanes in primary forms	20% or kg n.w. P3.50	Upon approval
690	Polyurethanes in other forms, inclu- ding waste and scrap:		
691	Waste and scrap	30% or kg n.w. P5.50	Upon approval
692	In seamless tubes, monofil and similar extruded shapes	30% or kg n.w. P5.50	Upon approval
699	x x x x		
710	Epoxide resins in primary forms:		
711	Epoxyl esters	30% or kg n.w. P5.50	Upon approval
719	Other	20% or kg n.w. P3.50	Upon approval
730	Epoxide resins in other forms, inclu- ding waste and scrap:		

Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
791	Waste and scrap of epoxy esters	30% or kg n.w. P5.50	Upon approval
792	Other waste and scrap	30% or kg n.w. P5.50	Upon approval
793	In seamless tubes, monofil and similar extruded shapes	30% or kg n.w. P5.50	Upon approval
799	x x x x		
800	Silicones:		
810	In plates, sheets, strips, film and foil	30%	Upon approval
820	In seamless tubes, monofil and similar extruded shapes	30% or kg n.w. P5.50	Upon approval
890	Other:		
891	In primary forms	20% or kg n.w. P3.50	Upon approval
892	Waste and scrap	30% or kg n.w. P5.50	Upon approval
900	Other condensation, polycondensation or polyaddition products:		
910	x x x x		
990	Other	20% or kg n.w. P3.50	Upon approval
39.02	Polymerisation and co- polymerisation products (for example, polyethy- lene, polytetrahaloethy- lenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl ace- tate, polyvinyl chloro-		

Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
	acetate and other poly- vinyl derivatives, poly- acrylic and polymetha- crylic derivatives, cou- marone-indene resins):		
100	Ion exchangers	20% or kg n.w. P3.50	Upon approval
210	Polyethylene in pri- mary forms	20% or kg n.w. P3.00	Upon approval
220	Polyethylene in the form of monofil, seam- less tubes, rods, sticks or profile shapes	30% or kg n.w. P5.50	Upon approval
230	x x x x		
240	Polyethylene in the form of waste or scrap	20% or kg n.w. P1.50	Upon approval
310	Polypropylene in pri- mary forms	20% or kg n.w. P3.00	Upon approval
320	x x x x		
390	Polypropylene in other forms, including waste and scrap:		
391	Waste and scrap	20% or kg n.w. P1.50	Upon approval
399	In the form of monofil, seamless tubes, rods, sticks or profile shapes	30% or kg n.w. P5.50	Upon approval
410	Polystyrene and its co- polymers, in primary forms:		
411	Polystyrene	30% or kg n.w. P5.50	Upon approval
419	Other	20% or kg n.w. P3.50	Upon approval

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Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
420	Polystyrene and its copolymers, in the form of monofil, seam- less tubes, rods, sticks or profile shapes	30% or kg n.w. P5.50	Upon approval
430	x x x x		
440	Polystyrene and its copolymers, in the form of waste or scrap	30% or kg n.w. P5.50	Upon approval
510	Polyvinyl chloride in primary forms:		
511	Polyvinyl chloride homopolymer, suspension type	30% or kg n.w. P3.50	Upon liberalization
512	Polyvinyl chloride compound, for wire and cable insulation	30% or kg n.w. P5.50	Upon approval
513	Other polyvinyl chloride compound	30% or kg n.w. P3.50	Upon liberalization
519	Other	20% or kg n.w. P3.50	Upon liberalization
520	Polyvinyl chloride in the form of mo- nofil, seamless tubes, rods, sticks or profile shapes:		
521	x x x x		
529	Other	30% or kg n.w. P5.50	Upon approval
530	x x x x		
531	x x x x		
539	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
540	Polyvinyl chloride in the form of plates, sheets, strip, film or foil (other than those of subheading 530)		
541	Primed vinyl film	20%	Upon approval
549	Other	30%	Upon approval
550	Polyvinyl chloride in the form of waste or scrap	30% or kg n.w. P3.00	Upon approval Until 31 Dec. 1988
		20% or kg n.w. P2.00	1 January 1989
610	Copolymers of vinyl chloride and vinyl acetate in primary forms	20% or kg n.w. P3.50	Upon approval
620	Copolymers of vinyl chloride and vinyl acetate in the form of monofil, seamless tubes, rods, sticks or profile shapes	30% or kg n.w. P5.50	Upon approval
630	x x x x		
640	x x x x		
650	Copolymers of vinyl chloride and vinyl acetate in the form of waste or scrap	30% or kg n.w. P5.50	Upon approval
710	Acrylic polymers, methacrylic polymers and acrylomethacrylic copolymers, in primary forms	30% or kg n.w. P7.00	Upon liberalization

030701

Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
720	x x x x		
730	Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers, in other forms, including waste and scrap:		
731	In the form of monofil, seamless tubes, rods, sticks or profile shapes	30% or kg n.w. P5.50	Upon approval
730	Other	30% or kg n.w. P5.50	Upon approval
800	Polyvinyl acetate:		
810	Polyvinyl acetate homopolymer and copolymer emulsion	30% or kg n.w. P5.50	Upon approval
820	In the form of monofil, seamless tubes, rods, sticks or profile shapes	30% or kg n.w. P5.50	Upon approval
830	x x x x		
890	Other	20% or kg n.w. P3.50	Upon approval
900	Other polymerisation or copolymerisation products:		
910	In the form of monofil, seamless tubes, rods, sticks or profile shapes:		
911	x x x x		
910	Other	30% or kg n.w. P5.50	Upon approval
920	x x x x		

030701

Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
990	Other	20% or kg n.w. P3.50	Upon approval
39.03	Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivative of cellulose, plasticised or not (for example, collodions, celluloid); vulcanised fibre:		
100	x x x x		
110	x x x x		
120	x x x x		
130	x x x x		
190	x x x x		
200	Cellulose nitrates, non-plasticised	30% or kg n.w. P20.00	Upon approval
300	x x x x		
400	x x x x		
500	x x x x		
600	x x x x		
610	x x x x		
690	x x x x		
700	x x x x		
800	x x x x		
39.07	Articles of materials of the kinds described in Heading Nos. 39.01 to 39.06:		
100	Articles for the conveyance or packing of goods, including containers without handles, usable also as disposable drinking		

030701

Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
	cups; stoppers, lids, caps and other closures:		
110	Aseptic bags of synthetic materials with aluminum foil reinforcing material	10%	Upon approval
190	Other	50%	Upon approval
200	x x x x		
210	x x x x		
290	x x x x		
300	x x x x		
400	x x x x		
500	x x x x		
600	x x x x		
700	x x x x		
900	x x x x		
910	x x x x		
320	x x x x		
930	x x x x		
940	x x x x		
990	x x x x		
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:		
100	New pneumatic tyres used on motor cars	30% or kg g.w. P12.00	Upon approval
200	New pneumatic tyres used on buses or lorries	30% or kg g.w. P12.00	Upon approval
300	x x x x		
400	x x x x		
500	x x x x		
030701			

Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
900	Other, including re-treaded tyres:		
910	Used pneumatic tyres of a kind normally used on motor cars, buses or lorries	40% or kg g.w. P18.00 30% or kg g.w. P12.00	Upon approval Until 31 Dec. 1989 1 January 1990
920	Used pneumatic tyres of a kind normally used on motorcycles (including motor scooters) or bicycles	40% or kg g.w. P18.00 30% or kg g.w. P12.00	Upon approval Until 31 Dec. 1989 1 January 1990
990	Other	30%	Upon approval

## SECTION X

## CHAPTER 48

48.01	Paper and paperboard (including cellulose wadding) in rolls or sheets:		
100	x x x x		
200	Printing paper (other than newsprint) and writing paper:		
210	Tabulating index paper	30% or kg n.w. P4.75	Upon approval
220	Bookpaper and bondpaper	30% or kg n.w. P5.90	Upon liberalization
230	x x x x		
290	Other	40% or kg n.w. P6.40	Upon liberalization

030701

Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
300	Kraftliner:		
310	With basis weight exceeding 300 grams per square meter	50% or kg n.w. P4.20	Upon liberalization
320	With basis weight of 300 grams or less per square meter	50% or kg n.w. P3.70	Upon liberalization
400	Sack kraft paper	50% or kg n.w. P5.00	Upon liberalization
500	Other kraft paper and paperboard:		
510	x x x x		
520	x x x x		
591	Other kraft paper	50% or kg n.w. P6.70	Upon liberalization
592	Other kraft paperboard	50% or kg n.w. P6.70	Upon liberalization
600	Semi-chemical fluting paper	40% or kg n.w. P3.60	Upon liberalization
700	x x x x		
710	x x x x		
790	x x x x		
900	Other paper and paperboard:		
910	Stencil tissue paper stock, filter paper, cupstock converting paper, and electrical grade insulating paper other than kraft:		
911	Cigarette paper exceeding 15 cm in width	20% or kg n.w. P10.00	Upon approval

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Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
919	Other	20%	Upon approval
920	Chipboard, box-board, newsboard, leatherboard, trunkboard, countershank board, cardboard pasteboard, binderboard, bristol board and specialty board	50% or kg n.w. P7.25	Upon liberalization
930	x x x x		
940	x x x x		
950	x x x x		
998	Other paper	40% or kg n.w. P5.40	Upon liberalization
999	Other paperboard	50% or kg n.w. P8.00	Upon approval
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets:		
100	x x x x		
200	x x x x		
300	x x x x		
900	Other:		
910	Corrugated paperboard	40% or kg n.w. P2.90	Upon liberalization
990	Other	40%	Upon approval
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not constituting printed		

030701

Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
	matter within Chapter 49), in rolls or sheets:		
100	Printing or writing paper:		
110	x x x x		
120	Uncoated printing or writing paper, ruled, lined or squared	40% or kg n.w. P6.40	Upon approval
130	Surface-coloured, surface-decorated or printed	40% or kg n.w. P6.00	Upon liberalization
190	Other	30% or kg n.w. P4.80	Upon approval
200	x x x x		
210	x x x x		
220	x x x x		
230	x x x x		
290	x x x x		
300	x x x x		
900	Other:		
910	x x x x		
920	Uncoated paper (other than printing or writing paper) and paperboard, ruled, lined or squared, but not otherwise printed	40% or kg n.w. P6.40	Upon liberalization
930	x x x x		
940	Carbon paper and stencil sheets, wax-paper and coated or		

030701

Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Effectivity Date of
	gummed kraft paper including gummed masking paper	40% or kg n.w. P6.00	Upon liberalization
990	Other	50% or kg n.w. P8.00	Upon approval
48.20 000	Bobbins, spools, cops and similar supports of paper pulp, paper or paper- board (whether or not perforated or hardened)	10%	Upon approval

## SECTION XI

## CHAPTER 51

51.01	Yarn of man-made fibres (continuous), not put up for retail sale:		
110	x x x x		
120	x x x x		
190	x x x x		
210	Textured yarns of continuous polyester fibres	30% or kg n.w. P13.00	Upon liberalization
220	Non-textured yarns of continuous poly- ester fibres, un- twisted or with a twist of not more than 50 turns per meter	30% or kg n.w. P13.00	Upon liberalization
290	Other non-textured yarns of continuous polyester fibres	30% or kg n.w. P13.00	Upon liberalization

030701

Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
300	x x x x		
400	x x x x		
500	x x x x		
900	x x x x		
51.04	Woven fabrics of man- made fibres (continu- ous), including woven fabrics of monofil or strip of Heading No. 51.01 or 51.02:		
100	Tyre cord fabric of continuous synthetic textile materials	10%	Upon approval
200	Fabrics containing 85% or more by weight of continuous synthetic textile mate- rials, other than tyre cord fabric:		
210	x x x x		
290	Other	75%	Upon approval
300	Fabrics of continuous synthetic textile mate- rials, containing less than 85% by weight of such materials other than tyre cord fabric	75%	Upon approval
400	x x x x		
500	Fabrics containing 85% or more by weight of continuous regenerated textile materials, other than tyre cord fabric	75%	Upon approval

030701

Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
600	Fabrics of continuous regenerated textile materials, containing less than 85% by weight of such materials other than tyre cord fabric	75%	Upon approval

## CHAPTER 56

56.01	Man-made fibers (discontinuous), not carded, combed or otherwise prepared for spinning:		
100	x x x x		
200	Polyester fibres	20% or kg n.w. P6.00	Upon liberalization
300	x x x x		
400	x x x x		
500	x x x x		
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning:		
100	x x x x		
200	Polyester fibres and waste	20% or kg n.w. P6.00	Upon liberalization
300	x x x x		
400	x x x x		
500	x x x x		

## CHAPTER 59

59.11	Rubberized textile fabrics, other than rubberized knitted or crocheted goods:		
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Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
100	x x x x		
200	Tyre cord fabric	10%	Upon approval
900	x x x x		

## CHAPTER 60

60.01	Knitted or crocheted fabrics, not elastic nor rubberized:		
100	Of wool or fine animal hair	75%	Upon approval
200	Of cotton	75%	Upon approval
300	Of synthetic fibres	75%	Upon approval
310	Nylon fiber mesh for use as backing material for mosaic tiles	10%	1 May 1988
390	Other	40%	Upon approval
400	Of regenerated fibres	75%	Upon approval
900	Other	75%	Upon approval
61.01	Men's and boy's outer garments		
110	Garments of fabrics (other than knitted or crocheted) of Heading No. 59.08, 59.11 or 59.12	75%	Upon approval
210	Overcoats and other coats of wool or fine animal hair	75%	Upon approval
290	Overcoats and other coats of other fibres	75%	Upon approval
310	Suits of wool or fine animal hair	75%	Upon approval

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Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
320	Suits of cotton	75%	Upon approval
330	Suits of man-made fibres	75%	Upon approval
390	Suits of other fibres	75%	Upon approval
410	Trousers, breeches and the like, of wool or fine animal hair	75%	Upon approval
420	Trousers, breeches and the like, of cotton	75%	Upon approval
430	Trousers, breeches and the like, of man-made fibres	75%	Upon approval
490	Trousers, breeches and the like, of other fibres	75%	Upon approval
510	Jackets, blazers and the like, of wool or fine animal hair	75%	Upon approval
520	Jackets, blazers and the like, of cotton	75%	Upon approval
530	Jackets, blazers and the like, of man-made fibres	75%	Upon approval
590	Jackets, blazers and the like, of other fibres	75%	Upon approval
910	Other garments of wool or fine animal hair	75%	Upon approval
920	Other garments of cotton	75%	Upon approval
930	Other garments of man-made fibres	75%	Upon approval
990	Other garments of other fibre	75%	Upon approval

Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
61.02	Women's, girl's and in- fants' outer garments:		
100	Garments of fabrics (other than knitted or crocheted) of Heading No. 59.08, 59.11 or 59.12	75%	Upon approval
210	Coats and jackets, of fine animal hair	75%	Upon approval
220	Coats and jackets, of cotton	75%	Upon approval
230	Coats and jackets, of man-made fibres	75%	Upon approval
290	Coats and jackets, of other fibres	75%	Upon approval
310	Suits and costumes, of wool or fine animal hair	75%	Upon approval
320	Suits and costumes, of cotton	75%	Upon approval
330	Suits and costumes, of man-made fibres	75%	Upon approval
390	Suits and costumes, of other fibres	75%	Upon approval
410	Dresses of wool or fine animal hair	75%	Upon approval
420	Dresses of cotton	75%	Upon approval
430	Dresses of man-made fibres	75%	Upon approval
490	Dresses of other fibres	75%	Upon approval
510	Skirts of wool of fine animal hair	75%	Upon approval
520	Skirts of cotton	75%	Upon approval

Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
530	Skirts of man-made fibres	75%	Upon approval
590	Skirts of other fibres	75%	Upon approval
610	Blouses of cotton	75%	Upon approval
620	Blouses of man-made fibres	75%	Upon approval
690	Blouses of other fibres	75%	Upon approval
910	Other garments of wool or fine animal hair	75%	Upon approval
920	Other garments of cotton	75%	Upon approval
930	Other garments of man-made fibres	75%	Upon approval
990	Other garments of other fibres	75%	Upon approval
61.03	Men's and boy's under garments, including collars, shirt fronts and cuffs:		
110	Shirts of cotton	75%	Upon approval
120	Shirts of synthetic fibres	75%	Upon approval
190	Shirts of other fibres	75%	Upon approval
210	Under garments, except shirts, of cotton	75%	Upon approval
220	Under garments, except shirts, of synthetic fibres	75%	Upon approval
290	Under garments, except shirts, of other fibres	75%	Upon approval

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Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
61.04	Women's, girl's and infants, under garments:		
100	Of cotton	75%	Upon approval
200	Of synthetic fibres	75%	Upon approval
900	Other	75%	Upon approval
61.05 000	Handkerchiefs	75%	Upon approval
61.06 000	Shawls, scarves, mufflers, mantillas, veils and the like	75%	Upon approval
61.07 000	Ties, bow ties and cravats	75%	Upon approval
61.09	Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic:		
100	Brassieres	75%	Upon approval
900	Other	75%	Upon approval
61.10 000	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods	75%	Upon approval
61.11 000	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets)	75%	Upon approval
62.05	Other made-up textile articles (including dress patterns):		

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Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
200	Umbrella cover in pre-cut triangular forms	10%	Upon approval
66.03 000	Parts, fittings, trimmings of articles falling within Heading No. 66.01 or 66.02	10%	Upon approval

## SECTION XIII

## CHAPTER 68

68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within Heading No. 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures:		
100	x x x x		
200	Asbestos yarn	30%	(Retention of existing rate of duty)
900	x x x x		

## CHAPTER 69

69.01 Heat-insulating bricks, blocks, tiles and other heat-insulating goods

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Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
	of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite):		
100	Heat-insulating bricks	20%	Upon liberalization
900	Other	10%	Upon liberalization
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within Heading No. 69.01:		
100	Magnesite, chromite, and dolomite-based refractories	30%	Upon liberalization Until 31, Dec. 1989
		20%	1 January 1990
200	Alumina-silica bricks	30%	Upon liberalization Until 31 Dec. 1989
		20%	1 January 1990
900	Other	10%	Upon liberalization
69.08 000	Glazed setts, flags and paving, hearth and wall tiles	50% or kg n.w. P6.50	Upon liberalization
69.10 000	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures	50% or kg n.w. P50.00	Upon approval
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Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
69.11	Tableware and other articles of a kind commonly used for domestic or toilets purposes, of porcelain or china (including biscuit porcelain and parian):		
100	x x x x		
200	Porcelain or china tableware	50% or kg n.w. P14.00	Upon approval
CHAPTER 70			
70.04 000	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles	50% or kg n.w. P8.00	Upon liberalization
70.05 000	Unworked drawn or blown glass (including flashed glass), in rectangles	50% or kg n.w. P8.00	Upon liberalization
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surfaced ground or polished, but not further worked:		
100	x x x x		
900	Other	50% or kg n.w. P8.00	Upon liberalization
70.08 000	Safety glass consisting of toughened or laminated glass, shaped or not	50% or kg n.w. P8.00	Upon liberalization

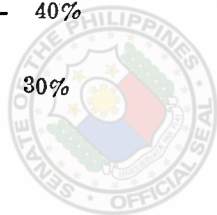
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Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
SECTION XV			
CHAPTER 73			
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled:		
100	x x x x		
110	x x x x		
190	x x x x		
200	x x x x		
210	x x x x		
290	x x x x		
300	x x x x		
310	x x x x		
390	x x x x		
400	x x x x		
900	x x x x		
910	x x x x		
920	Coated or Plated:		
921	Pre-painted galvanized iron sheets, in coil or in sheets cut to size	45% or kg n.w. P12.00	Upon approval
922	Chrome-plated sheets	30%	Upon approval
923	Galvanized sheets	35% or kg n.w. P6.00	Upon liberalization
929	x x x x		
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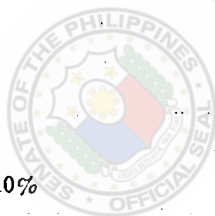
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Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
73.17 000	Tubes and pipes, of cast iron	40%	Upon approval Until 31 Dec. 1988
		30%	1 January 1989
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydroelectric conduits:		
100	x x x x		
110	x x x x		
120	x x x x		
130	x x x x		
900	Other:		
910	x x x x		
911	x x x x		
919	x x x x		
920	x x x x		
930	x x x x		
940	Galvanized iron or steel pipes and tubes, welded type, 1.270 cm to 7.620 cm, nominal diameter	40%	1 May 1988
		30%	Until 31 Dec. 1988
			1 January 1989
990	x x x x		
76.16	Other articles of aluminum:		
100	x x x x		
200	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
300	Aluminum slugs, round, of such dimension that the thickness exceeds one tenth of the diameter	20%	Upon approval
900	x x x x		
84.38	Auxilliary machinery for use with machines of Heading No. 84.37 (for example, dobbies Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accesories suitable for use solely or principally with the machines of the present heading or with machines falling within Heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles):		
100	x x x x		
200	x x x x		
800	Parts and accessories for use with the machines of Heading No.		
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Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
	84.37 or with the auxiliary machinery of sub-heading 200		
810	Wooden shuttles for weaving machines	10%	Upon approval
890	x x x x		
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:		
100	x x x x		
200	x x x x		
300	x x x x		
400	x x x x		
500	x x x x		
600	x x x x		
700	x x x x		
800	Other machines and mechanical appliances:		
810	x x x x		
820	Zipper element forming machines; zipper chain making machines	10%	Upon approval
890	x x x x		
900	x x x x		
030701			



Heading No.	Description of Articles	Rate of Duty in % Ad Valorem or in Pesos	Date of Effectivity
910	x x x x		
990	x x x x		
85.04	Electric accumulators:		
100	x x x x		
110	Batteries for stationary engines when imported by telecommunication companies under prior authorization of the Board of Communications; scrap storage batteries, drained or undrained	10%	Upon approval
190	x x x x		
800	x x x x		
810	x x x x		
890	x x x x		
89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter:		
400	Other vessels for the transport of goods, including vessels for the transport of both passengers and goods	10%	Upon approval

SEC. 2. Upon the date of effectivity as specified in Column 4, all articles listed in the preceding section insofar as amended by this Act which are entered, or withdrawn from warehouses, in the Philippines, for consumption, shall be subject to the rates of import duties prescribed in Column 3, in accordance with Section 104 of

the Tariff and Customs Code: *Provided*, That the term "Upon liberalization" under Column 4 in the preceding section shall be in accordance with the schedules as provided under Central Bank Circular Nos. 1127 and 1128 and such other circulars issued in relation thereto.

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

SEC. 4. The ad valorem rates of import duties indicated hereof shall be subject to modification by Congress after review and recommendation by the National Economic and Development Authority after one (1) year from the effectivity of the rates prescribed: *Provided*, That before any recommendation is submitted to Congress pursuant to this section, the Tariff Commission shall conduct an investigation in the course of which shall hold public hearings wherein interested parties shall be afforded reasonable opportunity to be present, produce evidence and to be heard. The Tariff Commission shall also hear the views and recommendations of any government office, agency or instrumentality concerned.


Subject to the provisions of the preceding paragraph, the National Economic and Development Authority shall recommend to Congress the necessary adjustment in such specific rates of import duties indicated thereof after six (6) months from their effectivity: *Provided, finally*, That the President may not increase or decrease any ad valorem or specific duty rates herein provided when Congress is in session.

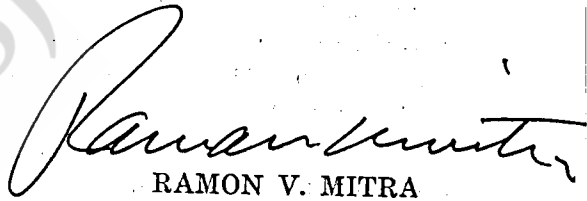
SEC. 5. When an article falling within a heading or subheading is subject to an ad valorem or specific rate of duty, it shall be subject to either the ad valorem or specific rate of duty, whichever is higher.

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

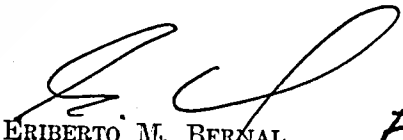
SEC. 7. All laws, orders, issuances, rules and regulations or parts thereof inconsistent with this Act are hereby repealed or modified accordingly.

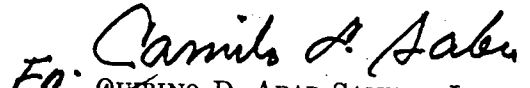
SEC. 8. This Act shall take effect upon approval.  
Approved,

  
GOVITO R. SALONGA  
President of the Senate

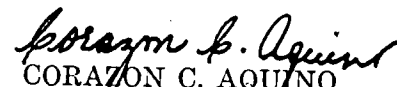
  
RAMON V. MITRA  
Speaker of the House of  
Representatives

This Act which originated in the House of Representatives was finally passed by the Senate and the House of Representatives on December 29, 1987.

  
ERIBERTO M. BERNAL  
Secretary of the Senate

*For:*   
QUIRINO D. ABAD SANTOS, JR.  
Secretary of the House of  
Representatives

Approved: With Veto of Particular Items (See Accompanying Message). January 29, 1988

  
CORAZON C. AQUINO  
President of the Philippines