

MALACAÑANG
Manila

BY THE PRESIDENT OF THE PHILIPPINES

EXECUTIVE ORDER NO. 336

**MODIFYING THE RATES OF IMPORT DUTY ON CRUDE PETROLEUM OILS
AND REFINED PETROLEUM PRODUCTS UNDER SECTION 104 OF
THE TARIFF AND CUSTOMS CODE OF 1978 (PRESIDENTIAL DECREE
NO. 1464), AS AMENDED**

WHEREAS, current developments warrant the modification in the rates of duty on crude petroleum oils and refined petroleum products;

WHEREAS, Section 6 (Tariff Treatment) of Republic Act (R.A.) 8479, otherwise known as the "Downstream Oil Industry Deregulation Act of 1998," provides that: "Any law to the contrary notwithstanding and starting with the effectivity of this Act, a single and uniform tariff duty shall be imposed and collected both on imported crude oil and imported refined petroleum products at the rate of three percent (3%): *Provided, however*, That the President of the Philippines may, in the exercise of his powers, reduce such tariff rate when in his judgment such reduction is warranted, pursuant to Republic Act No. 1937, as amended, otherwise known as the "Tariff and Customs Code": *Provided, further*, That beginning January 1, 2004 or upon implementation of the Uniform Tariff Program under the World Trade Organization and ASEAN Free Trade Area commitments, the tariff rate shall be automatically adjusted to the appropriate level notwithstanding the provisions under this Section."

WHEREAS, Sections 401 and 402 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464), as amended, empower the President of the Republic of the Philippines to increase, reduce, or remove existing rates of import duty, as well as to modify the form of duty and the tariff nomenclature, under Section 104 of the Code;

NOW, THEREFORE, I, GLORIA MACAPAGAL ARROYO, 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 be subject to the rates of import duty [Most-Favoured-Nation (MFN) and Association of Southeast Asian Nations (ASEAN) - Common Effective Preferential Tariff (CEPT)] indicated in Columns 4 and 5 opposite each article.

SECTION 2. The ASEAN-CEPT rates so indicated in Annex "A" shall be accorded to imports coming from ASEAN Member States applying CEPT concession



to the same product pursuant to Article 4 of the Agreement on the CEPT Scheme for the ASEAN Free Trade Area (CEPT Agreement), signed on 28 January 1992, and its Interpretative Notes.

SECTION 3. 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 in effect.

SECTION 4. Upon the effectivity of this Executive Order, all articles listed in Annex "A" which are entered and withdrawn from warehouses in the Philippines for consumption shall be levied the MFN rates of duty therein prescribed.

SECTION 5. Upon the date of effectivity of this Executive Order, all articles listed in Annex "A" which are entered and withdrawn from warehouses in the Philippines for consumption shall be imposed the ASEAN-CEPT rates of duty therein prescribed subject to qualification under the Rules of Origin as provided for in the CEPT Agreement.

SECTION 6. The MFN and CEPT rates shall take effect once the Department of Energy certifies that a trigger price has been reached.

SECTION 7. The Department of Energy, in coordination with the Department of Finance, Department of Trade and Industry, National Economic and Development Authority and the Bureau of Customs shall promulgate the guidelines to implement this EO.

SECTION 8. All Presidential issuances, administrative rules and regulations, or parts thereof, which are contrary to or inconsistent with this Executive Order are hereby revoked or modified accordingly.

SECTION 9. This Executive Order shall take effect after fifteen (15) days following its complete publication in two (2) newspapers of general circulation in the Philippines.

Done in the City of Manila, this 23 day of July in the year of Our Lord, Two Thousand and Four.

Flora Araya

By the President:

Alberto G. Romulo
ALBERTO G. ROMULO
Executive Secretary



ANNEX "A"

Heading (1)	Tariff Code (2)	Description (3)	Rate of Duty (%)	
			MFN (4)	CEPT (5)
27.09		Petroleum oils and oils obtained from bituminous minerals, crude.		
	2709.00.10	- Crude petroleum oil	5	5
	2709.00.20	- Condensate	5	5
	2709.00.90	- Other	5	5
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.		
		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:		
	2710.11	-- Light oils and preparations:		
	2710.11.11	--- Motor spirit, premium leaded	5	5
	2710.11.12	--- Motor spirit, premium unleaded	5	5
	2710.11.13	--- Motor spirit, regular leaded	5	5



Heading	Tariff Code	Description	Rate of Duty (%)	
			MFN	CEPT
(1)	(2)	(3)	(4)	(5)
	2710.11.14	--- Motor spirit, regular unleaded	5	5
	2710.11.15	--- Other motor spirit, leaded	5	5
	2710.11.16	--- Other motor spirit, unleaded	5	5
	2710.11.17	--- Aviation spirit	5	5
	2710.11.18	--- X X X		
	2710.11.21	--- White spirit	5	5
	2710.11.22	--- Low aromatic solvents containing by weight less than 1% aromatic content	5	5
	2710.11.23	--- Other solvent spirits	5	5
	2710.11.24	--- Naphtha, reformat or preparations for preparing spirits	5	5
	2710.11.25	--- Other light oil	5	5
	2710.11.29	--- Other	5	5
	2710.19	-- Other:		
		--- Medium oils and preparations:		
	2710.19.11	---- Lamp kerosene	5	5
	2710.19.12	---- Other kerosene, including vaporising oil	5	5
	2710.19.13	---- Aviation turbine fuel (jet fuel) having a flash point of not less than 23°C	5	5



Heading (1)	Tariff Code (2)	Description (3)	Rate of Duty (%)	
			MFN (4)	CEPT (5)
	2710.19.14	---- Aviation turbine fuel (jet fuel) having a flash point of less than 23°C	5	5
	2710.19.15	---- Normal paraffin	5	5
	2710.19.19	---- Other medium oils and preparations	5	5
		---- Other:		
	2710.19.21	---- Topped crudes	5	5
	2710.19.22	---- X X X		
	2710.19.23	---- Lubricating oil basestock	5	0*
	2710.19.24	---- Lubricating oils for aircraft engines	5	5
	2710.19.25	---- Other lubricating oil	5	5
	2710.19.26	---- Lubricating greases	5	5
	2710.19.27	---- Hydraulic brake fluid	5	5
	2710.19.28	---- Oil for transformer or circuit breakers	5	5
	2710.19.31	---- High speed diesel fuel	5	5
	2710.19.32	---- Other diesel fuel	5	5
	2710.19.33	---- Other fuel oils	5	5
	2710.19.39	---- Other	5	5

* Pursuant to E.O. 316 (s. 2004), the applicable CEPT rate will revert to 3% once Singapore is fully compensated for the Philippine suspension of concessions on certain petrochemical products



Heading	Tariff Code	Description	Rate of Duty (%)	
			MFN	CEPT
(1)	(2)	(3)	(4)	(5)

- Waste oils

2710.91.00	--	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5	5
2710.99.00	--	Other	5	5

27.13

Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.

- Petroleum coke:

2713.11.00	--	Not calcined	5	5
2713.12.00	--	Calcined	5	5
2713.20.00	-	Petroleum bitumen	5	5
2713.90.00	-	Other residues of petroleum oils or of oils obtained from bituminous minerals	5	5

