

EXECUTIVE ORDER NO. 186

FURTHER AMENDING SECTION 163, PARAGRAPH (2), OF THE NATIONAL
INTERNAL REVENUE CODE, AS AMENDED

WHEREAS, there is a need to reclassify, for purposes of the sales tax, certain undecorated and plain ceramic tiles as essential articles to make these articles more affordable to the public;

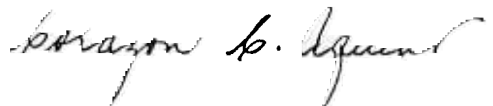
NOW, THEREFORE, I, CORAZON C. AQUINO, President of the Philippines, do hereby order:

SECTION 1. Section 163, Paragraph 2, of the National Internal Revenue Code, as amended, is hereby further amended by adding thereto a new sub-paragraph to be known as sub-paragraph (p), to read as follows:

"(p) Undecorated and plain (white or colored) ceramic tiles with measures of one hundred one and six tenths millimeters by one hundred one and six tenths millimeters (101.6 mm x 101.6 mm, or 4 inches x 4 inches), one hundred seven and ninety-five hundredths millimeters by one hundred seven and ninety-five hundredths millimeters (107.95 mm x 107.95 mm, or 4-1/4 inches by 4-1/4 inches), one hundred one and six tenths millimeters by two hundred three and two tenths millimeters (101.6 mm x 203.2 mm, or 4 inches by 8 inches), or one hundred fifty two and four tenths millimeters by one hundred fifty two and four tenths millimeters (152.4 mm x 152.4 mm, or 6 inches by 6 inches)."

SECTION 2. This Executive Order shall take effect fifteen days after its publication in the Official Gazette.

Done in the City of Manila, this 5th day of June in the year of Our Lord, nineteen hundred and eighty-seven



By the President:



JOKER P. ARROYO
Executive Secretary