

MALACAÑANG
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

EXECUTIVE ORDER NO. 365

PROVIDING FOR THE TARIFF NOMENCLATURE AND IMPLEMENTING THE RATES OF IMPORT DUTIES ON CERTAIN IMPORTED ARTICLES UNDER REPUBLIC ACT NOS. 8180 AND 8184

WHEREAS, pursuant to Republic Act. No. 8180, tariff duties of three percent (3%) and seven percent (7%) shall be imposed and collected on imported crude oil and refined petroleum products, respectively, except fuel oil and LPG, the rate of which shall be the same as that for imported crude oil;

WHEREAS, it is imperative that a presidential order is issued to implement the specific objective of Republic Act No. 8180 of maintaining a four percent (4%) tariff differential between the tariff rate on crude oil and refined petroleum products as well as to effectively guide the Bureau of Customs in imposing and collecting the correct customs duties on the specific petroleum products covered by the Act;

WHEREAS, in the process of tax restructuring and the de-regulation of the oil industry the special levy imposed on petroleum products shall be abolished and henceforth absorbed by the new specific taxes under Republic Act No. 8184;

NOW, THEREFORE, I, FIDEL V. RAMOS, President 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 covered by Republic Act No. 8180 and as classified under Section 104 of the Tariff and Customs Code of 1978, as amended, shall be levied the rates of import duty in accordance with the schedule indicated opposite each article as listed in the aforementioned Annex.

SEC. 2. Upon the effectivity of Republic Act No. 8184 and except for lubricating oils and lubricating oil basestock (HS 2710.00 40) and other solvents (HS 2710.00 70), the special levy of ninety-five centavos (₱0.95) per liter imposed on imported crude oil (HS No. 27.09) and one peso (₱1.00) per liter on petroleum products (HS 27.10 and 27.11) of the Tariff and Customs Code of the Philippines, as amended under Annex A hereof, shall be

IN REPLYING, PLEASE CITE:



abolished and those articles which are entered into or withdrawn from warehouse in the Philippines for consumption shall be levied the rates of duty herein prescribed in the revised tariff schedule in Annex B.

SEC. 3. All Presidential issuances, administrative rules and regulations, or parts thereof, which are inconsistent with this Executive Order are hereby revoked or modified accordingly.

SEC. 4. Effectivity.

- 1 Annex A is effective as of April 16, 1996, the effectivity date of RA 8180, until the effectivity of RA 8184.
2. Annex B shall be effective upon the initial implementation of the automatic oil pricing formula as provided for under Section 8 of RA 8184.

This Executive Order shall take effect immediately.

DONE in the City of Manila, this 28th day of August in the year of Our Lord, Nineteen Hundred and Ninety-Six.



By the President:

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ceived

SEP



LUIS C. LIWANAG II

Acting Executive Secretary



Annex "A"

Hdg. No.	Harmonized Commodity Code	Description	Rates of Duty 01 January				
			1996	1997	1998	1999	2000
27.09	2709.00 00	Petroleum oils and oils obtained from bituminous minerals, crude	3+ P0.95/l	3+ P0.95/l	3+ P0.95/l	3+ P0.95/l	3+ P0.95/l
27.10	2710.00	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.					
	2710.00 10	-- Propylene tetramer	3	3	3		
	2710.00 20	-- Carbon black feedstock oil	3	3	3	3	3
	2710.00 30	-- Fuel oils	3	3	3	3	3
	2710.00 40	Lubricating oils, including lubricating oil basestock	7+ P1/l	7+ P1/l	7+ P1/l	7+ P1/l	7+ P1/l
	2710.00 50	Naphtha	7+ P1/l	7+ P1/l	7+ P1/l	7+ P1/l	7+ P1/l
	2710.00 60	Low aromatic solvents with less than 1% by weight aromatic content	7	7	7	7	
	2710.00 70	-- Other solvents	7+ P1/l	7+ P1/l	7+ P1/l	7+ P1/l	7+ P1/l
	2710.00 80	Gas oils (including diesel oil), kerosene (including kerosene type jet fuel) and motor gasoline; other heavy oils	7+ P1/l	7+ P1/l	7+ P1/l	7+ P1/l	7+ P1/l
	2710.00 90	Other oils and preparations	7+ P1/l	7+ P1/l	7+ P1/l	7+ P1/l	7+ P1/l

Harmonized Commodity Code	Description	Rates of Duty 01 January				
		1996	1997	1998	1999	2000
Petroleum gases and other gaseous hydrocarbons.						
Liquefied:						
2711.11 00	- X X X					
27 12 00	Propane	3+ P1/1	3+ P1/1	3+ P1/1	3+ P1/1	3+ P1/1
2711.13 00	Butanes	3+ P1/1	3+ P1/1	3+ P1/1	3+ P1/1	3+ P1/1
2711.14 00	-- Ethylene, propylene, butylene and butadiene	7+ P1/1	7+ P1/1	7+ P1/1	7+ P1/1	P1/1
2711.19 00	Other:					
2711.19 10	Mixture of propane and butanes	3+ P1/1	3+ P1/1	3+ P1/1	3+ P1/1	3+ P1/1
2711.19 90	Other	7+ P1/1	7+ P1/1	7+ P1/1	7+ P1/1	7+ P1/1
	X X X					
2711.21 00	X X X					
2711.29 00	X X X					
Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.						
2712.10 00	Petroleum jelly		3	3	3	
2712.20 00	- Paraffin wax containing by weight less than 0.75% of oil	3	3	3	3	
2712.90 00	Other			3		

lg. No.	Harmonized Commodity Code	Description	Rates of Duty 01 January				
			1996	1997	1998	1999	2000
		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.					
		- Petroleum coke:					
2713.11 00		-- Not calcined	3	3	3	3	3
2713.12 00		- Calcined	3	3	3	3	3
2713.20 00		- Petroleum bitumen	7	7	7	7	
2713.90 00		- Other residues of petroleum oils or of oils obtained from bituminous minerals	7	7	7		

Hdg. No.	Harmonized Commodity Code	Description	Rates of Duty 01 January				
			1996	1997	1998	1999	2000
	2709.00 00	Petroleum oils and oils obtained from bituminous minerals, crude	3	3	3	3	3
	2710.00	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.					
	2710.00 10	-- Propylene tetramer	3	3	3		
	2710.00 20	Carbon black feedstock oil	3	3	3	3	
	2710.00 30	Fuel oils	3	3	3	3	
	2710/00 40	--- Lubricating oils, including lubricating oil basestock	7+ P 1/1	7+ P 1/1	7+ P 1/1	7+ P 1/1	
	2710.00 50	Naphtha	7		7		
	2710.00 60	- Low aromatic solvents with less than 1% by weight aromatic content					
	2710.00 70	-- Other solvents	7+ P 1/1	7+ P 1/1	7+ P 1/1	7+ P 1/1	
	2710.00 80	Gas oils (including diesel oil), kerosene (including kerosene type jet fuel) and motor gasoline; other heavy oils	7	7	7		
	2710.00 90	-- Other oils and preparations	7	7	7	7	
27.1'		Petroleum gases and other gaseous hydrocarbons.					
	2711.11 00	- Liquefied: -- X X X					
	27 12 00	-- Propane	3	3			

Hdg. No.	Harmonized Commodity Code	Description	Rates of Duty 01 January				
			1996	1997	1998	1999	2000
	2711.13 00	-- Butanes	3	3	3	3	3
	2711.14 00	- Ethylene, propylene, butylene and butadiene	7	7			
	27 19 00						
	2711.19 10	--- Mixture of propane and butanes	3	3	3	3	3
	2711.19 90	- Other	7	7	7	7	
		x x x					
	27 21 00	--X X X					
	2711.29 00	X X X					
		Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.					
	2712.10 00	Petroleum jelly		3			3
	2712.20 00	Paraffin wax containing by weight less than 0.75% of oil	3	3			
	2712.90 00	Other		3		3	
		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.					
	2713.11 00	Petroleum coke: · Not calcined	3		3	3	
	2713.12 00	Calcined	3	3		3	
	2713.20 00	Petroleum bitumen					
	2713.90 00	Other residues of petroleum oils or of oils obtained from bituminous minerals		7			