

**MALACAÑANG**  
Manila

**BY THE PRESIDENT OF THE PHILIPPINES**

**EXECUTIVE ORDER No. 295**

**MODIFYING THE NOMENCLATURE AND RATES OF IMPORT DUTY ON SUGAR (HEADING 17.01) UNDER SECTION 104 OF THE TARIFF AND CUSTOMS CODE OF 1978 (PRESIDENTIAL DECREE NO. 1464), AS AMENDED**

**WHEREAS**, a review of the present classification of sugars under HS Heading 17.01, Section 104 of the Tariff and Customs Code of 1978 (PD 1464), as amended, is warranted to facilitate monitoring of imported sugars and establish a clear framework for rules relating to the classification of sugars and articles containing the same;

**WHEREAS**, the NEDA Board Committee on Tariff and Related Matters (CTRM) approved, at its meeting of 23 February 2004, the grant of a tariff concession on imports of certain sugars from the ASEAN Members States;

**WHEREAS**, Sections 401 and 402 of the Tariff and Customs Code of 1978, as amended, empowers the President of the Republic of the Philippines to increase, reduce and 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 ASEAN Common Effective Preferential Tariff (CEPT)] indicated in columns 4 and 5 opposite each article.

**SEC. 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 CEPT Agreement and its Interpretive Notes.

**SEC. 3.** The nomenclature and 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.



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**SEC. 4.** Upon the effectivity of this Executive Order, all articles listed in Annex "A" which are entered and withdrawn from warehouses in the Philippines for consumption shall be levied the MFN rates of duty therein prescribed.

**SEC. 5.** Upon the effectivity of this Executive Order, all articles listed in Annex "A" which are entered and withdrawn from warehouses in the Philippines for consumption shall be imposed the ASEAN CEPT rates of duty therein prescribed subject to qualification under the Rules of Origin as provided for in the Agreement on the CEPT Scheme for the ASEAN Free Trade Area signed on 28 January 1992.

**SEC. 6.** 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.

**SEC. 7.** This Executive Order shall be subject to annual review by the CTRM.

**SEC. 8.** This Executive Order shall take effect immediately following its complete publication in two (2) newspapers of general circulation in the Philippines.

**DONE** in the City Manila, this 3rd day of March in the year of our Lord, two thousand and four.

*Gloria Arroyo*



By the President:

*Alberto G. Romulo*  
**ALBERTO G. ROMULO**  
Executive Secretary



Annex "A"

RATE OF DUTY (%)				
HDG.	AHTN CODE	DESCRIPTION	MFN	CEPT
(1)	(2)	(3)	(4)	(5)

17.01		<b>Cane or beet sugar and chemically pure sucrose, in solid form.</b>		
		- Raw sugar not containing added flavouring or colouring matter:		
	1701.11			
	to			
	1701.12.00	--- X X X		
		- Other:		
	1701.91.00	-- Containing added flavouring or colouring matter:		
		A. CONTAINING OVER 65% BY DRY WEIGHT OF SUGAR, IN-QUOTA	50	5
		B. CONTAINING OVER 65% BY DRY WEIGHT OF SUGAR, OUT-QUOTA	50	5
		C. OTHER, IN-QUOTA	1	0
		D. OTHER, OUT-QUOTA	1	0
	1701.99	-- Other:		
		--- Refined sugar:		
	1701.99.11	---- White		
		A. CONTAINING OVER 65% BY DRY WEIGHT OF SUGAR, IN-QUOTA	50	48
		B. CONTAINING OVER 65% BY DRY WEIGHT OF SUGAR, OUT-QUOTA	65	48
		C. OTHER, IN-QUOTA	1	0
		D. OTHER, OUT-QUOTA	1	0
	1701.99.19	---- Other		
		A. CONTAINING OVER 65% BY DRY WEIGHT OF SUGAR, IN-QUOTA	50	48
		B. CONTAINING OVER 65% BY DRY WEIGHT OF SUGAR, OUT-QUOTA	65	48
		C. OTHER, IN-QUOTA	1	0
		D. OTHER, OUT-QUOTA	1	0
	1701.99.90	--- Other		
		A. IN-QUOTA	50	48
		B. OUT-QUOTA	65	48

*A*



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