

# [ PRESIDENTIAL DECREE NO. 1464, June 11, 1978 ]

## **A DECREE TO CONSOLIDATE AND CODIFY ALL THE TARIFF AND CUSTOMS LAWS OF THE PHILIPPINES**

**WHEREAS**, the Tariff and Customs Code of the Philippines known as Republic Act No. 1937 has been amended by several Presidential Decrees dating back to the year 1972;

**WHEREAS**, there exist in the said Code a substantial number of provisions rendered obsolete by subsequent issuances of amendatory laws, decrees and executive orders thereby making it imperative to consolidate, codify and integrate such amendatory laws, decrees and executive orders to harmonize their provisions for the proper guidance of the public and efficient administration thereof;

**WHEREAS**, there likewise exist in the said Code certain provisions which are impractical in application, thus, necessitating revision in order to infuse flexibility, keep pace with the changing needs and demands of trade and commerce as well as strengthen the punitive force of the law against smuggling and other forms of customs fraud.

**NOW, THEREFORE, I, FERDINAND E. MARCOS**, President of the Republic of the Philippines, by virtue of the powers in me vested by the Constitution, do hereby order and decree as follows:

**SECTION 1.** *Codification of all tariff and customs laws.*—All tariff and customs laws embodied in the present Tariff and Customs Code and various laws, presidential decrees and executive orders including new amendments thereto made in this Decree, are hereby consolidated into a single Code to be known as the Tariff and Customs Code of 1978 which shall form an integral part of this Decree.

**SECTION 2.** *Effectivity.*—The provisions of the Tariff and Customs Code of 1978 shall take effect immediately without prejudice, however, to the effectivity dates of the various laws, decrees and executive orders which have so far amended the provisions of the Tariff and Customs Code of the Philippines; *Provided, however*, that the tariff rates indicated in the previous executive orders are now hereby considered statutory rates, except those which have been reduced to the zero level, in which case the rates previous to the reduction will be considered the statutory rates.

DONE in the City of Manila, this 11th day of June, in the year of Our Lord, nineteen hundred and seventy-eight.

**(Sgd.) FERDINAND E.  
MARCOS**  
President of the Philippines

By the President:

**(Sgd.) JACOBO C. CLAVE**  
Presidential Executive  
Assistant