

# [ PRESIDENTIAL DECREE NO. 1526, June 11, 1978 ]

## AMENDING HEADING 56.02, CHAPTER 56 OF THE REVISED TARIFF AND CUSTOMS CODE OF THE PHILIPPINES.

**WHEREAS**, it has become necessary to update the provisions of the Tariff and Customs Code in order to make it more responsive to ever changing business conditions;

**WHEREAS**, Presidential Decree No. 1258-A was promulgated to rectify a deficiency of Presidential Decree No. 750 by providing a uniform tariff on all importations of acetate tow;

**WHEREAS**, the existing provisions of P.D. No. 1258-A are still inadequate to carry out its declared intention of doing away with the classification into two categories of acetate tow importation resulting in discrimination, considering that while filter rod manufacturers have to pay 20% ad valorem duties when they import acetate tow, other users may import the same materials at only 10% ad valorem duties, thereby resulting in different rates of duties for the same kind of importations; and

**WHEREAS**, in order to correct this discriminatory situation, there is a need to remove the classification or distinction between filter rod manufacturers who import acetate tow and other users who import the same material, so that they will both have to pay a uniform rate of 10% ad valorem duties on their acetate tow importations.

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

**SECTION 1.** Heading No. 56.02 Chapter 56 of the Revised Tariff and Customs Code of the Philippines, as amended by Presidential Decree Nos. 34 and 1258-A, is hereby further amended to read as follows:

"56.02 Continuous filament tow for the manufacture of man-made fibres  
(discontinuous):

- A. Articles not included in sub-heading B      ad val. 10%  
    hereof
- B. Polyester filament tow, except when  
    imported directly by textile spinning mills  
    under prior joint authorization of the Tariff  
    Commission and the Board of Investments      ad val. 30%

**SEC. 2.** All laws, decrees, orders, rules and regulations or parts thereof inconsistent with any of the provisions of this Decree are hereby repealed or modified accordingly.

**SEC. 3.** This Decree shall take effect immediately.

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