

[PRESIDENTIAL DECREE NO. 1090, February 10, 1977]

AMENDING SECTION 105(m) OF THE TARIFF AND CUSTOMS CODE

WHEREAS, the government has been extending support and encouragement to the production and export of fresh fruits, particularly bananas, and pineapples and mangoes;

WHEREAS, for exporting such fruits, the government would also like to encourage the production of such boxes or containers therefore as are necessary to ship them because this would serve to optimize the country's foreign exchange earnings from such exports;

WHEREAS, the Philippines is now in a position to manufacture and supply on competitive terms and quality a substantial portion of the required carton boxes for Philippine fruit growers and exporters in need thereof;

WHEREAS, under the existing provisions of Section 105(m) of The Tariff and Customs Code, as amended by Presidential Decree No. 34, and Presidential Decree No. 326 of October 30, 1937, all containers, holders and other similar receptacles of paper, paperboard, and textile fabrics may not be imported conditionally free; they are in fact subject to 100% ad valorem duty under Tariff Paragraph No. 48.16;

WHEREAS, in order to meet the immediate needs of the banana, mango, pineapple and other fresh fruits exporters for containers, however, while the local pulp, paper and box making industries are not yet in a position to fully supply the same, it is deemed necessary that an adequate annual quota of ready-made corrugated boxes be allowed duty-free entry on a declining basis to provide local manufacturers in the industry enough time to commensurately increase their total output so that they may eventually be able to supply the total box requirements of all Philippine fruit exporters;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers in me vested by the Constitution, do hereby order and decree that the provisions of Section 105(m) of the Tariff and Customs Code as amended by Presidential Decree No. 34, and Presidential Decree No. 326, be further amended to allow for a limited period the conditional duty-free importation of ready-made carton boxes for export bananas, mangoes, and other fresh fruits under the conditions herein below indicated:

"m. Containers, holders and other similar receptacles of any material including corrugated boxes for bananas, mangoes, pineapples and other fresh fruits for export, except other containers made of paper, paperboard and textile fabrics, which are of such character as to be readily identifiable and/or reusable for shipment or transportation of goods shall be delivered to the importer thereof upon identification, examination and appraisal and the giving of a bond in an amount equal to one and one-half times the ascertained duties, taxes and other charges thereof, conditioned for the exportation thereof, or payment of