

# [ PRESIDENTIAL DECREE NO. 1258-A, November 25, 1977 ]

## AMENDING CERTAIN SECTIONS OF THE REVISED TARIFF AND CUSTOMS CODE.

**WHEREAS**, there is a necessity to update the provisions of the Revised Tariff and Customs Code in the light of changing business conditions.

**NOW, THEREFORE, I, FERDINAND E. MARCOS**, President of the Philippines, by virtue of the powers vested in me by the Constitution, 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 No. 34, 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  
subheadings B and  
C  
hereof                      ad. val. — 10%

B. Acetate tow and  
similar  
continuous  
filament tow  
when imported  
directly  
by cigarette filter  
rod  
manufacturers              ad. val. — 20%

C. 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.** Section 105 of the Revised Tariff and Customs Code, as amended, is hereby further amended to include the following Provisions:

"(w) Spare parts of vessels or aircraft of foreign registry engaged in foreign trade when brought into the Philippines exclusively as replacements or for the emergency repair thereof, upon proof satisfactory to the Collector of Customs that such spare parts shall be utilized to secure the safety, sea-worthiness or air-worthiness of the vessel or aircraft, to enable it to continue its voyage or flight."

"(x) Articles of easy identification exported from the Philippines for repair and subsequently re-imported, upon proof satisfactory to the Collector of Customs that such article is not capable of being repaired locally: *Provided*, that the cost of the repairs made to any such article shall pay a rate of duty of thirty per cent ad valorem."

"(y) Trailer chassis when imported by shipping companies for their exclusive use in handling containerized cargo, upon posting a. bond in an amount equal to one and one half times the ascertained duties, taxes and other charges due thereon to cover a period of one year from the date of acceptance of the entry, which period for meritorious reasons may be extended by the Commissioner of Customs for another year, subject to the following conditions:

1. That they shall be properly identified and registered with the Land Transportation Commission;
2. That they shall be subject to customs supervision fee to be fixed by the Collector of Customs and subject to the approval of the Commissioner of Customs;
3. That they shall be deposited in the customs zone when not in use; and
4. That upon the expiration of the period prescribed above, duties and taxes shall be paid, unless otherwise re-exported."

**SEC. 3.** Sections 1908, 2517, 2518, 2520, 2521 and 2603 of the Revised Tariff and Customs Code, as amended, are hereby further amended as follows:

**"SECTION 1908.** — Limit to Period of Storage in Bonded Warehouse. — Articles duly entered for warehousing may remain in bonded warehouses for a maximum period of one year from the time of arrival at the port of entry. Articles not withdrawn at the expiration of the prescribed period shall be sold at public auction by the Collector."

**"SECTION 2517.** — Unlading of Cargo Before Arrival at Port of Destination. — If, upon the arrival within the limits of any collection district of the Philippines of any vessel or aircraft engaged in foreign trade, the master or pilot in command thereof permits any part of the cargo to be unladen before her arrival at her port of destination, and without authority from a proper customs official, such vessel or aircraft shall be fined a sum not less than thirty thousand pesos (P30,000) but not exceeding one hundred thousand (P100,000.00) pesos, provided that no fine shall accrue upon satisfactory proof to the proper collector that the unlading was rendered necessary by stress of weather, accident or other necessity.