

[ **EXECUTIVE ORDER NO. 478, August 23, 1991** ]

**IMPOSING SPECIAL DUTIES ON CRUDE OIL AND OIL PRODUCTS UNDER SECTION 104 OF THE TARIFF AND CUSTOMS CODE OF THE PHILIPPINES, AS AMENDED.**

Pursuant to the powers vested in me under Sections 104 and 401 of the Tariff and Customs Code of the Philippines, as amended, I, CORAZON C. AQUINO, President of the Philippines, do hereby order:

SECTION 1. A special duty of P0.95 per liter or P151.05 per barrel on imported crude oil falling under Hdg. No. 27.09 and P1.00 per liter on imported oil products falling under Hdg. Nos. 27.10 and 27.11 of Section 104 of the Tariff and Customs Code of the Philippines, as amended, and listed in Annex "A" hereof shall be levied in addition to the existing ad valorem rates imposed on these articles.

SEC. 2. Upon the effectivity of this Executive Order, the articles listed in Annex "A" hereof when entered or withdrawn from warehouses in the Philippines for consumption shall be subject to the additional rates of duty prescribed therein.

SEC. 3. This Executive Order shall take effect after thirty (30) days following its publication in two (2) national newspaper of general circulation in the Philippines.

DONE in the City of Manila, this 23rd day of August, in the year of Our Lord, nineteen hundred and ninety-one.

**CORAZON C. AQUINO**  
*President of the Philippines*

By the President:

**FRANKLIN M. DRILON**  
*Executive Secretary*

ANNEX "A"

NOMENCLATURE AND SPECIAL DUTY ON CRUDE OIL AND OIL PRODUCTS

HS HDG	Description	Date of Duty
2709.00 00	Petroleum oils and oils obtained from bituminous minerals, crude.	10% ad val. plus P0.95/liter or P151.05/barrel
2710.00 00	Petroleum oils and oils obtained from	