

**[ EXECUTIVE ORDER NO. 461, December 31, 1997 ]**

**PROVIDING FOR THE TARIFF NOMENCLATURE AND  
IMPLEMENTING THE RATES OF IMPORT DUTIES ON CERTAIN  
IMPORTED ARTICLES UNDER SECTION 401 OF THE TARIFF AND  
CUSTOMS CODE OF 1978 (PRESIDENTIAL DECREE 1464), AS  
AMENDED**

**WHEREAS**, pursuant to Republic Act No. 8180 entitled "An Act Deregulating the Downstream Oil Industry and for Other Purposes", Executive Order No. 365 was issued providing for tariff duties of three percent (3%) and seven percent (7%) on imported crude oil and refined petroleum products, respectively, except fuel oil and LPG, the rate of which is the same as that for imported crude oil;

**WHEREAS**, the Supreme Court has declared, with finality, Republic Act No. 8180 as unconstitutional;

**WHEREAS**, Sections 104 and 401 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464), as amended, empower the President upon the recommendation of the National Economic and Development Authority, to increase, reduce or remove existing protective rates of import duty, as well as to modify the form of duty;

**NOW, THEREFORE, I, FIDEL V. RAMOS**, President of the Philippines, by virtue of the powers vested in me by law, do hereby order;

**SECTION 1.** The articles specifically listed in Annex "A" hereof, as classified under Section 104 of the Tariff and Customs Code of 1978, as amended, shall be levied the rates of import duty in accordance with the schedule indicated opposite each article as listed in the aforementioned Annex.

**SEC. 2.** The nomenclature and the rates of import duty on tariff headings not enumerated and those listed but represented by the symbol "xxx" remain in force and effect.

**SEC. 3.** Upon the effectivity of this Executive Order, the articles specifically listed in the aforesaid Annex "A" which are entered or withdrawn from warehouses in the Philippines for consumption shall be levied the rates of duty therein prescribed.

**SEC. 4.** All Presidential issuances, administrative rules and regulations, or parts thereof, which are inconsistent with this Executive Order are hereby repealed or modified accordingly.

**SEC. 5. Effectivity.** This Executive Order shall take effect immediately following publication in two (2) newspapers of general circulation in the Philippines.