

**[ EXECUTIVE ORDER NO. 675, November 05, 2007 ]**

**AMENDING EXECUTIVE ORDER NO. 97-A DATED JUNE 19, 1993  
BY EXTENDING THE SECURED AREA ENJOYING THE TAX AND  
DUTY FREE PRIVILEGES TO THE SUBIC SPECIAL ECONOMIC AND  
FREE PORT ZONE AS DEFINED BY PROCLAMATION NO. 532  
DATED FEBRUARY 1, 1995**

WHEREAS, Republic Act (RA) No. 7227, otherwise known as the Bases Conversion and Development Act of 1992, accelerated the conversion of military reservations into other productive uses and, created, the Bases and Conversion and Development Authority (BCDA), among others;

WHEREAS, Section 12 of RA 7227 created the Special Economic and Free- port Zone consisting of the City of Olongapo and the Municipality of Subic, Province of Zambales, the lands occupied by the Subic Naval Base and its contiguous extensions as embraced, covered, and defined by the 1947 Military Bases Agreement between the Philippines and the United States of America as amended, and within the Municipalities of Morong and Hermosa, Province of Bataan, referred to as the Subic Special Economic Zone (SSEZ), subject to the concurrence by resolution of the Sangguniang Panglungsod of the City of Olongapo and the Sangguniang Bayan of the Municipalities of Subic, Morong and Hermosa;

WHEREAS, Section 12 of RA 7227 further provides that each local government unit shall submit, within thirty (30) days after the approval thereof, their resolution of concurrence to join the SSEZ to the Office of the President, who shall issue a Proclamation defining its metes and bounds;

WHEREAS, Subsection (b), Section 12 of RA 7227 provides as a policy that the SSEZ shall be operated and managed as a separate customs territory ensuring free flow or movement of goods and capital within, into and exported out of the SSEZ, as well as provide incentives such as tax and duty-free importations of raw materials, capital and equipment, subject to the condition that exportation or removal of goods from the territory of the SSEZ to the other parts of the Philippine territory shall be subject to customs duties and taxes under the Customs and Tariff Code and other relevant tax laws of the Philippines;

WHEREAS, Executive Order (EO) No. 97-A dated June 19, 1993 limited the coverage of the completely tax and duty-free area in the Subic Special Economic and Free Port Zone (SSEFPZ) within the "Secured Area" only, consisting of the presently fenced-in former Subic Naval Base;

WHEREAS, Proclamation No. 532 dated February 1, 1995 defined the metes and bounds of the SSEFPZ, the total land and water area of which consists of 67,452 hectares, more or less;