

**[ BOC MEMORANDUM ORDER NO. 37-2004,  
December 01, 2004 ]**

**SPECIAL SAFEGUARD DUTY ON ONIONS UNDER HS 0703.10.00**

Pursuant to the 1st Indorsement dated 22 November 2004 of Undersecretary MA. GRACIA M. PULIDO-TAN, Department of Finance, directing the immediate implementation of Department Order No. 2 dated 16 November 2004 issued by the Department of Agriculture in accordance with R.A. 8800, it is hereby directed that all importations of onions with HS 0703.1000 from all countries shall be imposed an additional Special Safeguard Duty to be computed following the formula illustrated in Annex A\* of said Department Order No. 2, copy attached. Moreover, covered shipments entered into/withdrawn from warehouses in the Philippines for consumption shall, in addition to the regular Customs duties due thereon, be subject to the aforestated safeguard duty, on a per shipment to shipment basis. All concerned Customs offices/units are enjoined to coordinate with the appropriate DA offices/units for the proper application of the formula.

It is understood that shipments of onions which are in transit prior to the publication of this Order shall be exempted from the imposition of Special Safeguard Duty, provided they arrive before the effectivity thereof.

This Order supersedes CMO 40-2002 on the same matter.

This Order shall take effect fifteen (15) days after the publication and shall remain in force until revoked.

Please be guided accordingly.

Adopted: 1 Dec. 2004

(SGD) GEORGE M. JEREOS  
*Commissioner*

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\* Not Filed with ONAR.

