

TAX PERFORMANCE ANALYSIS OF THE **BIR AND BOC:** 1998 - 2009 *



I. INTRODUCTION

The Bureau of Internal Revenue (BIR) and the Bureau of Customs (BOC) are the country's premier revenue collecting agencies. In 2009, the BIR contributed **₱ 750.3 billion** which represents about **67%** of the total **₱ 1.123 trillion** national government (NG) revenue; the BOC, **₱ 220.9 billion** or about **20%**; and other collecting agencies, the remaining **13%** from tax and non-tax sources.

Every year, fiscal authorities prescribe revenue targets for the collecting agencies considering the government's need for funds to undertake its various expenditure programs. For instance, for 2010, out of the **₱ 1.541 trillion** NG budget, the BIR was tasked to collect **₱ 860.4 billion (56%)**; the BOC, **₱ 280.7 billion (18%)**; other collecting agencies, **₱ 129.1 billion (8%)**; and the remaining **₱ 270.8 billion (18%)**, through other sources of financing such as borrowings. The revenue targets for the collecting agencies were derived from revenue forecasts under existing system using certain macroeconomic targets and assumptions [e.g., gross domestic product (GDP) growth rate, interest rate, exchange rate, inflation, imports, among others] and tax effort targets; and from revenue measures to be implemented within the year.

Oftentimes, the assigned collection goals become the standard against which the performances of the two major collecting agencies are measured. Thus, their performances are perceived to be good or bad depending on whether they are able to meet their annual

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revenue targets. In fact, said collection goal is the basis of the system of reward and punishment under Republic Act (RA) No. 9335, otherwise known as the Lateral Attrition Law for personnel of the two bureaus to encourage them to be more efficient in collecting the taxes due to the government.

It should be noted, however, that there are various factors that affect the level of tax collections which are beyond the control of the two bureaus, including the failure to meet macro-economic targets and assumptions used as basis in preparing the government's revenue program. For instance, if the GDP target which underlies the revenue target is not attained, it is likely that a revenue shortfall will be posted. Conversely, there is a tendency to overshoot the revenue target if the GDP forecast is exceeded. Except for a midyear review, there are no other opportunities to adjust the revenue targets. Oftentimes, despite the recognition of lower-than-programmed revenue at any point in time within the year, the government still maintains the "stretched" collection goals for the two agencies in the hope that it might still be collected within the remaining month/s of the year or that it cannot anyway adjust its expenditure programs without causing further problems to the target beneficiaries of such programs. Moreover, new tax laws and issuances alter the tax system and therefore can expand or limit the authority of the BIR and the BOC to collect taxes. While the expected revenue from the new tax measures was factored in the preparation of the revenue program, there are certain laws and issuances which were un-programmed or there were also those which were programmed but were not implemented within any given year and thus affect the attainment of the revenue target. Lastly, the effectiveness of the implementation of the agreed administrative measures in plugging tax leakages likewise greatly influences the revenue intake of the two Bureaus.

This paper assesses the revenue performance of the BIR and the BOC taking into account the country's actual economic performance, the changes in tax policies and the various administrative reforms implemented by the two Bureaus for the last 12 years covering the period 1998 to 2009.

II. THE PHILIPPINE ECONOMIC PERFORMANCE: 1998 – 2009

Revenue is primarily determined by the country's economic performance. Increased production (or consumption expenditures) of the various sectors of the economy generally translates to higher revenues.

During the period 1998 to 2009, the Philippine economy, measured in terms of GDP, was characterized by a "boom and bust" cycle. It went through a recession in 1998 with a contraction in real GDP by **0.6%** due to the Asian financial crisis but eventually recovered in 1999 and 2000. The improving economic condition, however, was not sustained as the country experienced a slowdown in 2001. This was followed by an almost uninterrupted growth, albeit moderate, from 2002 to 2006, to a record growth rate of over **7%** in 2007 after which an economic downturn again occurred in 2008. In the following year, the country barely escaped another recession after it posted a little over **1%** GDP growth rate due to the United States (US) financial meltdown and global crisis. (**Table 1**)

Table 1. REAL GDP GROWTH RATES: 1998 – 2009

Industry	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Real GDP	-0.58%	3.40%	5.97%	1.76%	4.45%	4.93%	6.38%	4.95%	5.34%	7.09%	3.69%	1.06%
Agri, Forestry & Fishery	-6.38%	6.50%	4.33%	3.71%	3.96%	3.75%	5.18%	2.00%	3.82%	4.81%	3.22%	0.06%
Industry	-2.12%	0.8%	8.97%	-2.48%	3.87%	4.00%	5.21%	3.78%	4.52%	6.81%	4.95%	-1.99%
Service	3.47%	4.02%	4.42%	4.25%	5.09%	6.12%	7.73%	7.00%	6.50%	8.13%	3.33%	3.18%

By sector, the agricultural, fishery and forestry sector, while showing a negative growth rate in 1998, turned around in 1999 and since then grew moderately except in 2009. The industry sector experienced poor performances in 1998, 1999 and 2001 after hitting a high growth rate of almost **9%** in 2000. Starting 2002, however, it continuously grew except in 2009 when it dipped to a **negative 2%** growth rate. The service sector, on the other hand, remained robust throughout the period with the highest growth rate of about **8%** registered in 2004 and 2007.

A confluence of various factors contributed to the country's over-all economic performance during the period. Major political events happened such as former President Estrada's impeachment in 2000 that culminated into another people power revolution (EDSA 2) in the first quarter of 2001; rumors of *coup d'etat* in 2002; the Oakwood mutiny in 2003; and the Hyatt 10 in 2005. All these events caused political instability and weighed down the country's overall economic performance. On the other hand, the elections held in 2004 and 2007 helped to propel economic growth in terms of increased election-related spending. The effect of the 2001 elections, however, could have been offset by the negative impact of EDSA 2, the global economic slowdown and the US September 11 terrorist attack during that year.

Extreme weather disturbances such as El Nino, La Nina and destructive typhoons (i.e., Typhoons Reming and Milenyo in 2006; Typhoon Frank in 2008; and Typhoons Ondoy and Pepeng in 2009) likewise hit the country causing severe damages to crops, property and infrastructure. As a direct impact to revenue, affected business taxpayers claimed as deductions for income tax purposes the calamity losses which they incurred during the period.

III. THE BIR AND BOC REVENUE PERFORMANCE: 1998 – 2009

A. Actual Collection Growth Rates

Total BIR collection continuously increased from **₱ 337.2 billion** in 1998 to **₱ 778.6 billion** in 2008 after which it declined to **₱ 750.3 billion** in 2009. It registered two-digit increases ranging from **10%** to **20%** in 2004 to 2006; lowest growth rates

ranging from **1%** to **2%** in 1999 and 2002; and a **negative 4%** performance in 2009. (Table 2)

The BOC collection likewise displayed an increasing trend in collection from **₱ 76.0 billion** in 1998 to **₱ 260.3 billion** in 2008 after which it also declined to **₱ 220.9 billion** in 2009. Double-digit increases in collection ranging from **10%** to **28%** were noted in 1999-2000; 2003-2006; and 2008. On the other hand, the lowest growth rate of less than **1%** was recorded in 2001 and 2002; and **negative growths of 20% and 15%** in 1998 and 2009, respectively.

Table 2. BIR AND BOC ACTUAL COLLECTION GROWTH RATES: 1998 – 2009
(Amounts in Billion Pesos)

Particulars	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Actual Collections												
BIR	337.18	341.32	360.80	388.68	394.55	426.01	468.18	542.70	652.73	713.60	778.58	750.29
BOC	76.01	86.73	95.01	96.23	96.25	106.09	122.47	154.57	198.16	209.44	260.25	220.88
Collection Growth Rates												
BIR	7.14%	1.23%	5.71%	7.73%	1.51%	7.97%	9.90%	15.92%	20.28%	9.32%	9.11%	-3.63%
BOC	-20.47%	14.11%	9.54%	1.29%	0.02%	10.22%	15.44%	26.21%	28.20%	5.69%	24.26%	-15.13%

Thus, using the annual growth rate as a barometer in assessing the performance of the two Bureaus, the BIR may be evaluated to have performed well particularly in 2006 with a **20%** increase over the previous year's collection and the BOC, in 2005, 2006 and 2008 when it posted increases of **26%**, **28%** and **24%**, respectively, over the previous years' collection. On the other hand, the worst year was in 2009 when the two Bureaus experienced negative growth rates, as well as in 1998 in the case of the BOC.

B. Actual Collection Vis-à-vis Targets

When actual collection is compared with the revenue target, the BIR was able to meet its goal only twice in 12 years, i.e., in 2001 and 2003. On the other hand, its revenue shortfall ranged from **less than 1%** to **12%** with the highest shortfall recorded in 2002. (Table 3)

In the case of the BOC, it exceeded its targets seven times over the same period. In particular, it surpassed its collection goal by about **6%** and **8%** in 2003 and 2004, respectively. On the other hand, it missed its target by as high as **17%** and **19%** in 2002 and 2009, respectively, and by **3% to 9%** in other years.

Table 3. BIR AND BOC ACTUAL COLLECTION VIS-A-VIS TARGETS: 1998 – 2009
(Amounts in Billion Pesos)

Particulars	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Actual Collections												
BIR	337.18	341.32	360.80	388.68	394.55	426.01	468.18	542.70	652.73	713.60	778.58	750.29
BOC	76.01	86.73	95.01	96.23	96.25	106.09	122.47	154.57	198.16	209.44	260.25	220.88
Revenue Targets												
BIR	355.06	353.63	397.76	388.06	447.56	424.01	476.31	546.90	675.35	765.86	844.95	798.46
BOC	78.30	83.60	91.90	105.10	115.10	100.10	112.58	151.19	195.98	228.21	254.48	273.29
Excess/ Shortfall (%)												
BIR	-5.07%	-3.67%	-9.30%	0.26%	-11.83%	0.47%	-1.68%	-0.73%	-3.26%	-6.79%	-7.81%	-6.02%
BOC	-2.56%	3.57%	3.26%	-8.57%	-16.52%	6.00%	7.96%	2.65%	1.02%	-8.33%	2.36%	-19.05%

Sources of Basic Data: BIR and BOC Annual Reports.

Using the revenue target as the benchmark against which to assess the two Bureaus' performance, the BIR may therefore be rated to have underperformed in all years except in 2001 and 2003. Thus, there is this notion of underperformance from 2004 to 2006 because of its failure to meet the assigned targets despite being able to register high growth rates ranging from **10%** to **20%** during those years. The BOC, on the other hand, had commendable performance in 1999, 2000, 2003-2006 and 2008 and poor performance in other years.

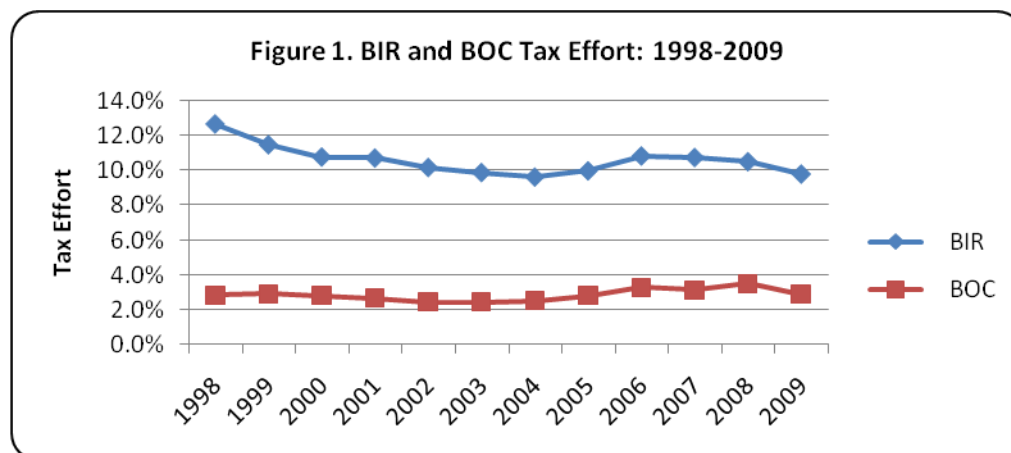
C. Tax Effort

There is general agreement that the level of revenue and/or the capability of the two Bureaus to meet their respective revenue targets is primarily determined by the level of economic activities of the country during any given time. Tax effort, a performance indicator that takes into account the changes in the economic conditions of the country, therefore becomes a more relevant tool in assessing the two Bureaus' performance. The tax effort measures efficiency in collecting taxes and is calculated as the ratio of actual collections to GDP at current prices. In an unchanged tax system, an increasing tax effort indicates very satisfactory performance as this means that the growth in revenue collection is surpassing GDP growth; a declining tax effort, as poor performance as the revenue growth is not able to keep pace with the GDP growth; and a constant tax effort, as satisfactory because revenue is only growing in proportion to economic growth.

For the period under review, the BIR's tax effort displayed a continuous decline from **12.7%** in 1998 to **9.6%** in 2004 which implies that the economic gains in those years had not been adequately captured by the Bureau's tax net. This was followed by short-lived improvements in 2005 and 2006; and a slowdown starting 2007 until the BIR reached a tax effort of **9.8%** in 2009. Contributory to the improved performance in 2005 and 2006 were the positive revenue effects of the increase in the excise tax on

alcohol and tobacco products in 2005 via RA 9334; and the increase in the VAT rate from 10% to 12% and the corporate income tax rate from 32% to 35% in 2006 via RA 9337. On the other hand, the declining tax effort of the BIR could be explained by the various revenue-eroding tax laws granting exemptions to certain universities, national government agencies and financial institutions; and increase in personal and additional exemption allowances of individual taxpayers and the income tax exemption of minimum wage earners in the middle of 2008 via RA 9504; and the reduction of the corporate income tax from 35% to 30% starting January 2009 via RA 9337, among others.

The BOC's tax effort showed a similar declining trend although at a lesser degree than that of the BIR, i.e., from **2.9%** in 1998 to **2.5%** in 2004; followed by slight improvements in 2005-2006; after which it registered an erratic trend and settled at a tax effort of **2.9%** in 2009 which was BOC's tax effort 12 years ago. Contributory to the 2005 improvement in collection was the increased value of dutiable imports which significantly pushed upward the collection on import duties. Like the BIR, the BOC gained a significant boost in VAT collection because of the increase in the VAT rate in 2006 via RA 9337. **(Figure 1)**



D. Effective Tax Rate

While the BIR-administered taxes are GDP-based, the BOC-administered taxes are in particular import-based. The latter's collection, therefore, largely depends on the country's volume and value of imports. Holding all other factors constant, the higher the values of taxable imports, the higher will be the collections from the value-added tax (VAT); the higher the value (or volume) of exciseable products, the higher will be the ad valorem tax (or specific tax); and the higher the value of dutiable imports, the higher will be the collections from import duties. Moreover, the volume and value of importation are influenced by the prevailing peso to US dollar exchange rate at the time of importation. Therefore, one way to evaluate the performance of the BOC is to relate its collection with the volume and value of taxable imports and the prevailing local currency exchange rate during the period under review.

The total volume of imports processed by the BOC displayed a downward trend from 1998 to 2000; followed by an up and down movement from 2001 to 2005; and since then continuously increased until it reached **57.5 million tons** in 2008; but again dropped to **54.3 million tons** in 2009. (Table 4)

Total value of taxable imports averaged **₱ 1.2 trillion** in 1998-1999; **₱ 1.6 trillion** in 2000-2002; slightly dropped to **₱ 1.5 trillion** in 2003; but since then, increased year by year until it rocketed swiftly to **₱ 2.9 trillion** in 2008. It, however, declined significantly to **₱ 2.3 trillion** in 2009.

Table 4. BOC COLLECTION, VOLUME AND VALUE OF IMPORTS, FOREIGN EXCHANGE RATE AND EFFECTIVE TAX RATES 1998 - 2009
(Collection and Value in Billion Pesos; Volume in Million Tons)

Particulars	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
BOC Collection	76.01	86.73	95.01	96.23	96.25	106.09	122.47	154.57	198.16	209.44	260.25	220.88
Volume of Imports	73.23	58.23	52.15	54.48	49.84	50.75	42.33	48.47	49.24	55.00	57.50	54.33
Value of Imports	1,191.09	1,186.11	1,586.58	1,551.36	1,555.60	1,468.27	1,638.35	1,726.41	1,827.65	1,933.00	2,985.65	2,369.85
Value of Dutiable Imports	483.95	511.45	682.95	745.18	710.08	787.00	866.75	1,040.92	1,056.79	1,133.00	1,478.27	1,225.68
Peso-US \$ Exchange Rate	40.89	39.09	44.19	50.99	51.60	54.20	56.04	55.09	51.31	46.15	44.47	47.64
ETR	6.4%	7.3%	6.0%	6.2%	6.2%	7.2%	7.5%	9.0%	10.8%	10.8%	8.7%	9.3%

Source of Basic Data: BOC.

On the other hand, the value of dutiable imports continuously went up during the period under review except for the years 2002 and 2009. After registering increases from **₱ 484.0 billion** in 1998 to **₱ 745.2 billion** in 2001, it slipped to **₱ 710.1 billion** in 2002; then moderately rose yearly until it reached **₱ 1.5 trillion** in 2008 before falling to **₱ 1.2 trillion** in 2009.

With regard to the foreign exchange rate, from a **₱ 40.89 = US \$1** exchange rate in 1998 the peso appreciated to **₱ 39.09 = US \$1** in 1999, but depreciated to **₱ 44.19 to a dollar** in 2000 and continuously weakened to **₱ 51–52 a dollar** in 2001-2002 and to **₱ 54–56** in 2003-2005. The local currency, however, regained strength against the US dollar and posted a **₱ 51.31 = US \$1** in 2006; **₱ 46.15 = US \$1** in 2007 and a **₱ 44.47 = US \$1** exchange rate in 2008. The peso once again depreciated in 2009 posting a **₱ 47.64 = US \$1** exchange rate.

The effective tax rate (ETR), which is calculated by dividing the actual collection by the total value of taxable imports, was low and erratic. From its **6.4%** record in 1998, the ETR improved to **7.3%** in 1999, dropped to **6.0%** in 2000 and escalated to **10.8%** in 2007. It then slipped to **8.7%** in 2008 and again improved to **9.3%** in 2009. It should be noted that

the best years when the BOC surpassed its revenue targets (2003-2004) did not necessarily jibe with the years when it registered the highest ETRs (2006-2007). It is also noteworthy that despite the decline in collection in 2009, the ETR is one among the highest during the 12-year period under review. Clearly, the decline in collection was due to the lower import value and not necessarily to any instance of inefficiency in the Bureau.

In the case of the BIR, there is, however, a level of difficulty encountered in computing its ETR in view of the numerous taxes it implements and the variations in tax bases involved. In general, the GDP is used as the proxy in determining the taxable base of internal revenue taxes.

IV. SUMMARY OF TAX LAWS AND ISSUANCES: 1998 - 2009

The assessment of the performance of the two Bureaus will not be complete without analyzing the changes in the tax policies during the period. It will therefore be very helpful to examine the tax laws and issuances implemented and their impact on collection.

During the period 1998-2009, a total of **184** tax laws were passed, consisting of **57** Republic Acts (RAs) which are mostly affecting internal revenue taxes; and **127** Executive Orders (EOs) which are mostly concerning import duties. In particular, of the **57** RAs, **46** were revenue-eroding measures granting exemptions or incentives to specific industries, entities, activities or group of individual taxpayers; nine (**9**) were revenue-enhancing; and two (**2**) involved VAT implementation deferment. On the other hand, of the **127** EOs issued, only eight (**8**) were revenue enhancing measures, five (**5**) of which pertain to improving tax administration of the BIR and BOC either by creating offices, broadening the powers of the Commissioner of Customs or enhancing the effectiveness of the computerized system of the BIR, etc.; while all the others (**119**) implemented duty-free importation or reduced tariffs on various products. (**Table 5**)

The industries/sectors which were granted incentives through the different tax legislation were the oil industry (RA 8479); National Museum (RA 8494); jewelry enterprises (RA 8502); industries installing anti-pollution control devices (RA 8749); Home Guaranty Corporation (RA 8763); ecological solid waste management (RA 9003); barangay micro-business enterprises (RA 9178); agriculture and fisheries sector (RA 9281); Civil Aviation Authority of the Philippines (RA 9497); National Grid Corporation (RA 9511); Home Development Mutual Fund (RA 9679); University of the Philippines (RA 9500); Mindanao University of Science and Technology (RA 9519); Philippine Normal University (RA 9647); among others. The individual groups of taxpayers who were benefited were the senior citizens (RA 9257); persons with disability (RA 9442); members of the Armed Forces of the Philippines (RA 9040); national athletes, coaches and trainers (RA 9064); balikbayans (RA 9174); and individual income earners particularly minimum wage earners (RA 9504), among others. As may be noted, there are several non-investment-related tax incentives granted to certain national government agencies, universities and individual groups of taxpayers.

Table 5. TAX MEASURES ENACTED: BETWEEN 1998 – 2009

Year	TOTAL	Total		Revenue Enhancing		Revenue-Eroding		Others (RA)
		RA	EO	RA	EO	RA	EO	
TOTAL	184	57	127	9	8	46	119	2
1998	7	4	3	-	-	4	3	-
1999	8	3	5	-	-	3	5	-
2000	19	3	16	1	2	1	14	1
2001	10	7	3	-	-	6	3	1
2002	17	3	14	-	-	3	14	-
2003	23	2	21	1	2	1	19	-
2004	26	10	16	2	1	8	15	-
2005	15	2	13	2	2	-	11	-
2006	11	2	9	-	-	2	9	-
2007	13	4	9	2	-	2	9	-
2008	14	6	8	-	-	6	8	-
2009	21	11	10	1	1	10	9	-

On the other hand, among the tax measures aimed at generating additional revenue were RA 8794 imposing a motor vehicle user's charge (MVUC); RA 9224, rationalizing the excise tax on automobiles; RA 9334, increasing the excise tax on alcohol and tobacco products; RA 9337 increasing the VAT rate from 10% to 12%, broadening its coverage and increasing the corporate income tax from 32% to 35% from 2005 to 2008 and reducing the rate to 30% starting 2009; and RAs 9399 and 9480 granting tax amnesty to delinquent taxpayers. Others include RA 9280 and RA 9646, professionalizing the practice of customs brokers and real estate service, respectively; and RA 9335, providing a system of rewards and sanctions to BIR and BOC personnel to encourage them to perform beyond their revenue targets.

Among the tariff-related EOs aimed at generating additional revenue were those imposing additional specific levy on the importation of used motor vehicles, under certain conditions (EO 418); and increasing the rates on import duty of high engine displacement completely built up vehicles (EO 419). The grant of exemption, reduced or preferential tariff rates to various imported articles, on the other hand, is pursuant to existing commitments of the Philippines under the Common Effective Preferential Tariff Scheme for the ASEAN Free Trade Area (CEPT-AFTA); ASEAN Industrial Cooperation (AICO) Scheme; ASEAN Integration System of Preferences (AISP) Package; World Trade Organization (WTO); Japan-Philippine Economic Partnership Agreement (JPEPA); ASEAN-Korea Free Trade Agreement; ASEAN-China Free Trade Agreement; ASEAN Australia New Zealand Free

Trade Agreement, among others. On the other hand, reduced tariff rates on certain imported products (e.g., raw materials, machinery, equipment, etc.) were granted to help local industries to be globally competitive; or to stabilize prices of certain products (e.g., wheat, cement, etc). The list of tax laws and issuances during the period under review is presented in **Annexes A1 and A2**.

Table 6 below shows that based on available data, about **₱ 80 billion** was lost as the immediate direct impact on BIR collection due to revenue-eroding measures (i.e., mostly incentives such as tax exemption and preferential tax treatment) passed in 2009. Thus, had there been no changes in tax policies in 2009, the BIR would have exceeded its assigned revenue target and have registered a higher tax effort of **10.8%** instead of **9.8%** in 2009. In this regard, it is suggested that a slowdown be considered by the concerned authorities on the enactment of additional tax measures most especially if these are going to have a negative impact on the collection efforts of the Bureau.

A similar observation may be made of issuances (EOs) which tend to reduce or eliminate tariffs on imported commodities unless these are bound by regional or international commitments already made by the government.

In the case of the BOC, a comparison of certain macroeconomic targets and assumptions used as basis of the BOC's revenue program and what were actually achieved in 2009 shows that because of the depreciation of the peso against the US dollar, higher average tariff rate and lower deferred payments than the programmed, there was a sizeable amount of revenue gain on the part of the BOC. The amount, however, is not enough to compensate for the huge revenue loss brought about by lower value of dutiable imports, higher tax credit, among others.

Based on the analysis done by the BOC which was detailed in its 2009 Annual Report, if the programmed macroeconomic targets were realized and the assumptions used as basis of its revenue program were also realized, it would have exceeded its target by **₱ 1.1 billion** in 2009. In addition, the excess in collection would have been bigger if there were not many issuances on tariff exemptions/reductions granted under various EOs issued during the year.

Table 6. REVENUE IMPACT OF TAX LAWS AND ISSUANCES: 2009

RA No.	Date	Title/Subject Matter	Revenue Impact (in ₱ Billions)
RA 9334	Effective Jan 1, 2009 (increase every two years since 2005)	Implementation of the increase in the excise tax on tobacco and alcohol products (varied increases in the rate by type of product)	n.a.
RA 9337	Implementation of the reduced corporate income tax rate effective Jan 1, 2009	Reduction of the Corporate Income Tax Rate from 35% to 30%	(15.92)
RA 9504	June 17, 2008	Individual Income Tax Relief /MWE exemption	(26.35)*
RA 9505	August 22, 2008 Effective Jan 1, 2009	Personal Equity and Retirement Account (PERA)	(14.00)*
RA 9511	Dec 1, 2008	National Grid Corporation	(9.00)*
RA 9513	Dec 11, 2008	Development of Renewable Energy Resources	n.a.
RA 9519	Jan 7, 2009	Exemption from taxes of Mindanao University of Science And Technology	n.a.
RA 9520	Feb 17, 2009	Philippine Cooperative Code Amendments	n.a.
RA 9576	April 29, 2009	PDIC Charter Amendments	(2.50)
RA 9593	Oct 29, 2009	Tourism Act of 2009	(6.50)
RA 9646	June 29, 2009	Real Estate Service Act (RESA) of the Phils	n.a.
RA 9647	June 30, 2009	Exemption of the Philippine Normal University as the Country's National Center For Teacher Education	n.a.
RA 9648	June 30, 2009	DST exemption of any Sale, Barter or Exchange of Shares of Stock Listed and Traded Through the Stock Exchange	(1.40)
RA 9679	July 21, 2009	Strengthening the HomeDevelopment Mutual Fund (HDMF)	(1.00)
RA 9728	Oct 23, 2009	Creation of Bataan Economic Zone	(3.00)
RA 9729	Oct 23, 2009	Climate Change Act of 2009	n.a.
RA 9856	Dec 17, 2009	The Real Estate Investment Trust (REIT) Act of 2009	n.a.
		TOTAL	(79.67)

Source: DOF.

* Full effect in 2009

V. ADMINISTRATIVE REFORMS: 1998 – 2009

Various administrative measures were implemented by the BIR and the BOC in order to improve tax collection and reach their assigned collection goals during the period under review. For the BIR, these include, among others, the conduct of tax mapping activities; implementation of “Oplan Kandado” which penalizes non-compliant taxpayers by temporarily closing their business establishments; computerized matching of declared sales and purchases/importations by taxpayers against third party information, also known as Reconciliation of Listings for Enforcement (RELIEF) Program; the Tax Compliance Verification Drive (TCVD); the “Run After Tax Evaders” (RATE) Program, a flagship revenue enhancement tool which resulted to numerous charges filed against suspected tax evaders; “Premyo sa Resibo”; BIR-LGU Linkage; and the “Rest in Peace” Project to enhance estate tax collections.

Taking advantage of the full potential of information and communication technology (ICT) to provide efficient services to the taxpayers and thus increase tax compliance, the BIR developed electronic systems (e-systems) for tax administration purposes such as the electronic registration (e-registration), electronic filing and payment system (eFPS), mobile payment program; as well as the launching of e-lounges in every revenue district office (RDO), the BIR Portal and the BIR Contact Center. Other programs include the Stop-Filer/Non-Filer Program and the continued implementation of taxpayer audit and investigation. These programs helped offset the negative effects of several revenue eroding laws passed during the year.

In the case of the BOC, the focus was on the advances in technology and the fight against smuggling. Similar to the BIR, the BOC tapped the potential of information technology by instituting the Electronic to Mobile (e2m) Customs Project for a faster and dynamic end-to-end cargo clearance process through the use of mobile broadcasting and internet/electronic data interchange connectivity. Various electronic systems for customs administration were developed, i.e., export processing system, imports and assessment system and electronic payment system, which improve trade facilitation by gradually removing face-to-face transactions. It intensified its drive to prosecute smugglers through its “Run After The Smugglers” (RATS) Program, which similar to the RATE Program of the BIR has become a centerpiece program of the Bureau up to the present as it has resulted to numerous charges filed against suspected smugglers. Another notable measure is the X-ray Inspection Project (XIP), which greatly contributed to the Bureau’s campaign against smuggling. Deployment of X-ray machines in the major ports significantly upgraded the detection capabilities of the Bureau and therefore reduced cases of misdeclaration of value of goods and generated revenue at the same time.

VI. CONCLUSION AND RECOMMENDATIONS:

The analysis of the revenue performance of the BIR and the BOC shows that their collections were steadily increasing, although at varying degrees, during the period under

review except in 2009. The annual growth rates were erratic ranging from 1% to as high as 20% in the case of BIR and 28% in the case of the BOC. In terms of hitting their assigned collection goals, however, the BIR was only able to meet its target twice, while the BOC, in seven years during the 12-year period under review. The shortfall reached as high as 12% for the BIR and 19% for the BOC. The tax effort of the BIR was declining with slight improvements in 2005 and 2006. The BOC tax effort was likewise on a downtrend although at a lesser degree than that of the BIR but also slightly improved in 2005, 2006 and 2008. Its effective tax rate (i.e., collection over total value of taxable imports) was low and erratic ranging from 6% to 10.8% during the period.

Contributory to the declining tax effort and low ETR were the numerous revenue-eroding tax laws passed during the period. In this regard, it is suggested that a slowdown in the consideration of further tax eroding measures be initiated or that due consideration be given to the revenue requirements of various government expenditure programs be made before enacting any tax eroding legislation. If certain sectors need to be helped by tax intervention, it is highly recommended that it be done thru the provision of tax subsidies, a fiscal mechanism which is deemed more transparent and can be easily monitored or controlled as it does not forego tax revenue but merely provides a non-cash mechanism to deal with tax liabilities of concerned sectors. If assistance is contemplated to be extended to a particular sector, an evaluation of the latter's requirement and response thereto through expenditure or other non-tax form of intervention may be more appropriate. Moreover, while the tariff cut is in compliance with the country's existing commitments to several trade agreements, these should be thoroughly reviewed to ensure that the cuts actually help boost the competitive position of the Philippines in the new global trading environment. Aside from higher export sales, trade pacts should also translate to more investments.

Lastly, while setting revenue targets in nominal amounts is an integral input into the budget process and which the two Bureaus should aim to achieve, for purposes of rewards and punishment under the Lateral Attrition Law, a thorough analysis of the **actual** vis-à-vis the **programmed** macroeconomic indicators used in arriving at the revenue target and their impact on collection is in order. While this involves tedious recalculation of revenue target based on the actual macroeconomic indicators, as an alternative, it might be simpler if the revenue goal for the BIR is defined as a straight proportion of GDP (tax effort) **adjusted for the effects of unprogrammed changes in the tax laws** implemented during the year. For the BOC, a straight proportion to total value of imports (effective tax rate) may be considered but the target should likewise be adjusted for the impact of un-programmed revenue measures.



ANNEX A1**LIST OF REPUBLIC ACTS: 1998 - 2009**

Republic Act No.	Date of Issuance /Effectivity	Title
RA 8424	Dec 17, 1997 Effective Jan. 1, 1998	Tax Reform Act of 1997
RA 8479	Feb 10, 1998	Deregulating the Downstream Oil Industry and for other Purposes
RA 8492	Feb 12, 1998	Establishing a National Museum System Providing for its Permanent Home and for other Purposes
RA 8502	Feb 13, 1998	An Act to Promote the Development of the Jewelry Manufacturing Industry, Providing Incentives Therefor and for Other Purposes
RA 8525	Feb 14, 1998	Establishing an “Adopt-a-School Program” Providing Incentives Therefor and for Other Purposes
RA 8748	June 1, 1999	An Act Amending Republic Act No. 7916, Otherwise Known as the Special Economic Zone Act of 1995
RA 8749	June 23, 1999	Philippine Clean Air Act of 1999
RA 8756	Nov 23, 1999	An Act Providing for the Terms, Conditions and Licensing Requirements of Regional or Area Headquarters, Regional Operating Headquarters (ROHQs) of Multinational Companies
RA 8761	Feb 16, 2000	An Act Imposing the VAT on Certain Services Beginning January 1, 2001, Amending for the Purpose Section 5 of RA No. 8424 and for Other Purposes
RA 8763	March 7, 2000	Home Guaranty Corporation (HGC) Act of 2000
RA 8794	June 27, 2000 Effective January 1, 2001	An Act Imposing A Motor Vehicle User’s Charge (MVUC) on Owners of All Types of Motor Vehicles and for Other Purposes
RA 9010	Jan 1, 2001	Further Deferring the Imposition of VAT on Certain Services, Amending for the Purpose Section 5 of RA 8424, as amended by RA 8761
RA 9003	Jan 26, 2001	Ecological Solid Waste Management Act of 2000

Republic Act No.	Date of Issuance /Effectivity	Title
RA 9040	March 22, 2001	The AFP Tax Exemption for Pay and Allowances Act of 2001
RA 9054	March 31, 2001	Strengthening and Expanding the Organic Act for the Autonomous Region in Muslim Mindanao (ARMM), Amending for the Purpose RA 6734
RA 9064	April 5, 2001	National Athletes, Coaches and Trainers Benefits and Incentives Act of 2001
RA 9122	April 20, 2001	Amending Section 11 of RA 3483 Entitled “An Act Granting the Camiguin Telephone Cooperative a Franchise to Construct, Establish, Install, Maintain and Operate Local Exchange Network in Camiguin Island in Some Areas in Misamis Oriental
RA 9147	July 30, 2001	Wildlife Resources Conservation and Protection Act
RA 9174	Nov 7, 2002	An Act Instituting a Balikbayan Program by Providing Additional Benefits and Privileges to Balikbayans
RA 9178	Nov 13, 2002	Barangay Micro-Business Enterprise (BMBE) Act of 2002
RA 9182	Dec 23, 2002 Effective Jan 10, 2003	Granting Tax Exemptions and Fee Privileges to Special Purpose Vehicles (SPVs) which Acquire or Invest in Non-Performing Assets (NPAs)
RA 9207	May 17, 2003	National Government Center (NGC) Housing and Land Utilization Act of 2003
RA 9224	Aug 29, 2003 Effective Sept 17, 2003	Rationalizing the Excise Tax on Automobiles Amending for the Purpose the NIRC of 1997 and for Other Purposes
RA 9243	Feb 17, 2004	An Act Rationalizing the Provisions on the Documentary Stamp Tax of the NIRC of 1997, as Amended.
RA 9257	Feb 26, 2004	Expanded Senior Citizens Act of 2003
RA 9267	March 19, 2004	Providing the Regulatory Framework for Securitization and Granting for the Purpose Exemption from the Operation of Certain Laws
RA 9275	March 22, 2004	Philippine Clean Water Act of 2004
RA 9280	March 30, 2004	Customs Brokers Act of 2004

Republic Act No.	Date of Issuance /Effectivity	Title
RA 9281	March 30, 2004	An Act to Strengthen Agriculture and Fisheries Modernization in the Philippines by Extending the Effectivity of Tax Incentives
RA 9290	April 15, 2004	Footwear, Leather Goods and Tannery Industries Development Act
RA 9294	April 28, 2004	An Act Restoring the Tax Exemption of Offshore Banking Units (OBUs) and Foreign Currency Deposit Units (FCDUs)
RA 9295	May 3, 2004	Domestic Shipping Development Act of 2004
RA 9334	Dec 21, 2004 Effective Jan 1, 2005	An Act Increasing the Excise Tax Rates Imposed on Alcohol and Tobacco Products, Amending For the Purpose Sections 131,141, 142, 143, 144, 145 and 288 of the NIRC of 1997, As Amended
RA 9335	Jan 25, 2005	Attrition Act of 2005
RA 9337	May 10, 2005 Effective July 1, 2005	Amending Various Sections of the NIRC of 1997 (EVAT Law)
RA 9343	April 24, 2006	Amending RA 9182 Otherwise Known the Special Purpose Vehicle (SPV) Act of 2002 for the Purpose of Allowing the Establishment and Registration of New SPVs and for Other Purposes
RA 9361	Nov 21, 2006	An Act Amending Section 110 (B) of the NIRC of 1997, as Amended and for Other Purposes
RA 9334	2 nd Phase	The Sin Tax Law
RA 9399	March 20, 2007	An Act Declaring A One-Time Amnesty on Certain Business Enterprises Operating Within The Special Economic Zones and Freeports
RA 9400	March 20, 2007	An Act Amending Republic Act No. 7227, As Amended, Otherwise Known as The Bases Conversion and Development Act of 1992 and for Other Purposes
RA 9442	April 30, 2007	An Act Amending Republic Act No. 7277, Otherwise Known as Magna Carta for Disabled Persons and for Other Purposes
RA 9480	May 24, 2007	An Act Granting An Amnesty On All Unpaid Internal Revenue Taxes For Taxable Year 2005 and Prior Year

Republic Act No.	Date of Issuance /Effectivity	Title
RA 9497	March 4, 2008	An Act Creating The Civil Aviation Authority of the Phils Authorizing the Appropriation of Funds Therefor and For Other Purposes
RA 9500	April 29, 2008	An Act to Strengthen the University of the Philippines as the National University otherwise known as the UP Charter of 2008
RA 9504	June 17, 2008	An Act Amending Section 22, 24, 34, 35, 51 and 79 of Republic Act No. 8424, as Amended Otherwise Known as the NIRC of 1997
RA 9505	August 22, 2008 Effective Jan 1, 2009	An Act Establishing a Provident Personal Savings Plan, Known as the Personal Equity And Retirement Account (PERA)
RA 9511	Dec 1, 2008	Granting the National Grid Corporation a Franchise to Engage in the Business of Conveying or Transmitting Electricity
RA 9513	Dec 16, 2008	An Act Promoting the Development, Utilization and Commercialization of Renewable Energy Resources and For Other Purposes
RA 9334	3 rd Phase	The Sin Tax Law
RA 9519	Jan 7, 2009	The Mindanao Polytechnic State College In Cagayan De Oro City, Province of Misamis Oriental Into a State University to be Known as the Mindanao University of Science & Technology (MUST) and Appropriating Funds Therefore
RA 9520	Feb 17, 2009	An Act Amending the Cooperative Code of the Philippines To Be Known as the "Philippine Cooperative Code of 2008"
RA 9576	April 29, 2009	Strengthening the Regulatory and Administrative Authority and Financial Capability of the PDIC, Amending RA 3591, Otherwise Known as PDIC Charter and for Other Purposes
RA 9593	May 13, 2009	Tourism Act of 2009
RA 9646	June 29, 2009	Real Estate Service Act (RESA) of the Philippines
RA 9647	June 30, 2009	An Act Designating The Philippine Normal University as the Country's National Center for Teacher Education, Appropriating Funds Therefor, and for Other Purposes

Republic Act No.	Date of Issuance /Effectivity	Title
RA 9648	June 30, 2009	An Act Exempting From DST Any Sale, Barter or Exchange of Shares of Stock Listed and Traded Through the Stock Exchange
RA 9679	July 21, 2009	An Act Further Strengthening the Home Development Mutual Fund (HDMF) and for Other Purposes
RA 9728	Oct 23, 2009	Freeport Area of Bataan (FAB) Act of 2009
RA 9729	Oct 23, 2009	Climate Change Act of 2009
RA 9856	Dec 17, 2009	The Real Estate Investment Trust (REIT) Act of 2009



ANNEX A2**LIST OF EXECUTIVE ORDERS: 1998 – 2009**

Executive Order No.	Date Signed/ Published	Title
E.O. 487	11 June 1998	Modifying the rates of duty on certain imported articles as provided for under the Tariff and Customs Code of 1978, as amended, in order to implement the 1998-2003 Philippine schedule of tariff reduction of products transferred from the temporary exclusion list to the inclusion list under the new time frame of the accelerated Common Effective Preferential Tariff scheme for the Asean Free Trade Area (CEPT-AFTA)
E. O. 486	11 June 1998/ (effect.10 July 1998)	Modifying the nomenclature and rates of duty on certain imported articles under Section 104 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464 as amended)
E. O. 465	13 January 1998	Modifying the nomenclature and rates of duty on certain imported articles under Section 104 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464 as amended)
E.O. 63	15 January 1999/ 22 January 1999	Modifying the nomenclature and the rates of import duty on certain imported articles under Section 104 of the TCC of 1978, as amended
E. O. 71	15 January 1999/ 1 January 1999	Modifying the rates of duty on certain imported articles as provided for under the Tariff and Customs Code of 1978, as amended, in order to implement the 1999-2003 Philippine schedule of tariff reduction of products transferred from the temporary exclusion list to the inclusion list under the new time frame of the accelerated Common Effective Preferential Tariff Scheme for the Asean Free Trade Area (CEPT-AFTA)
E.O. 133	31 July 1999/ 5 September 1999	Modifying the rates of import duty on certain imported articles under Section 104 of the TCC of 1978 as amended in order to implement Section 109 of RA 8435, or the Agriculture and Fisheries Modernization Act of 1997
E.O. 143	21 August 1999	Instituting effective operational mechanism and strategies in the Tariff Commission

Executive Order No.	Date Signed/ Published	Title
E.O. 163	18 October 1999	Rates of import duty on Information Technology (IT) products under Section 104 of the Tariff and Customs Code of 1978
E.O. 168	18 October 1999	Modifying the rates of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended, in order to implement the preferential tariff rates on certain products under the Asean Industrial Cooperation (AICO) Scheme. Modifying the rates of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended, in order to implement the preferential tariff rates on certain products under the Asean Industrial Cooperation (AICO) Scheme
E.O. 198	15 January 2000	Modifying the rates of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended, in order to implement the preferential tariff rates on certain products under the Asean Industrial Cooperation (AICO) Scheme
E.O. 208	8 February 2000	Modifying nomenclature and the rates of import duty on various products under Section 104 of the Tariff and Customs Code of 1978 (P.D. No. 1464, as amended)
E.O. 209	9 February 2000	Guidelines and procedures for the availment by commercial fishers of the tax and duty exempt importation of fishing vessels, equipment and paraphernalia and tax and duty rebates on fuel consumption provided for under section 35 of Republic Act No. 8550, otherwise known as the Philippine Fisheries Code of 1998
E.O. 214	16 February 2000	Modifying the rates of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended, in order to implement the preferential tariff rates on certain products under the Asean Industrial Cooperation (AICO) Scheme
E.O. 215	15 February 2000	Modifying the rates of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended, in order to implement the preferential tariff rates on certain products under the Asean Industrial Cooperation (AICO)

Executive Order No.	Date Signed/ Published	Title
		Scheme
E.O. 230	March 31, 2000	Authorizing the establishment and maintenance of a Super Green Lane facility at the Bureau of Customs
E.O. 234	27 April 2000	Modifying the rates of duty on certain imported articles as provided for under the Tariff and Customs Code of 1978, as amended, in order to implement the 2000-2003 Philippine schedule of tariff reduction of products transferred from the temporary exclusion list and the sensitive list to the inclusion list of the accelerated Common Effective Preferential Tariff (CEPT) Scheme for the Asean Free Trade Area (AFTA) and the unification of the CEPT rates on extracted tariff lines
E.O. 237	4 May 2000	Modifying the rate of import duty on hot rolled steel under tariff heading 72.08 of the Tariff and Customs Code of 1978, as amended, when imported by user-enterprises certified under R.A. 7103 otherwise known as the "Iron and Steel Industry Act"
E.O. 238	4 May 2000	Modifying the rates of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended, in order to implement the preferential tariff rates on certain products under the Asean Industrial Cooperation (AICO) Scheme
E.O. 239	4 May 2000	Modifying the rates of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended, in order to implement the preferential tariff rates on certain products under the Asean Industrial Cooperation (AICO) Scheme
E.O. 253	12 June 2000	Modifying the nomenclature and the rates of import duty on various products under Section 104 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464, as amended)
E.O. 254	12 June 2000	Modifying the rates of duty on certain imported articles as provided for under the Tariff and Customs Code of 1978, as amended, in order to implement the 2000-2003 Philippine schedule of tariff reduction under the bold economic measure

Executive Order No.	Date Signed/ Published	Title
		initiatives of the accelerated Common Effective Preferential Tariff (CEPT) Scheme for the Asean Free Trade Area (AFTA)
E.O. 276	21 July 2000	Modifying the nomenclature and the rates of import duty on various products under Section 104 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464, as amended)
E.O. 306	31 Oct 2000	Further streamlining the BIR to improve administrative control over certain categories of taxpayers and enhance the effectiveness of its computerized integrated tax system by amending certain provisions of Executive Order No. 175
E.O. 314	08 November 2000	Modifying the rates of imports duties on imported crude oil and selected refined petroleum products under Section 104 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464)
E.O. 319	17 November 2000	Modifying the rates of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended, in order to implement the preferential tariff rates on certain products under the Asean Industrial Cooperation (AICO) Scheme
E.O. 49	03 November 2001	Modifying the rates of duty on certain imported articles as provided for under the Tariff and Customs Code of 1978, as amended, in order to implement the 2001-2003 Philippine schedule of tariff reduction under the bold economic measure initiatives of the accelerated Common Effective Preferential Tariff (CEPT) Scheme for the Asean Free Trade Area (AFTA) and the transfer of products from the Unprocessed Agricultural Products Temporary Exclusion list (UAP-TEL) and General Exemption (GE) list to the CEPT Inclusion List (CEPT-IL)
E.O. 11	17 April 2001	Modifying the nomenclature and the rates of duty on certain imported articles under Section 104 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464), as amended
E.O. 334	03 January 2001	Modifying the nomenclature and the rates of import duty on certain imported articles under Section 104 of the Tariff and Customs Code of 1978 (P.D. No. 1464), as amended

Executive Order No.	Date Signed/ Published	Title
E.O. 156	12 December 2002	Providing for a comprehensive industrial policy and directions for the motor vehicle development program and its implementing guidelines
E.O. 129	23 September 2002	Modifying the rates of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended, in order to implement the preferential tariff rates on certain products under the Asean Industrial Cooperation (AICO) Scheme, in favor of Honda Cars Philippines, Inc. (Honda) and Ford Motor Company Philippines Inc. (Ford) - (COE Nos. Honda / 2001 / 20 & Ford / 2001 / (a)
E.O. 128	23 September 2002	Modifying the rates of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended, in order to implement the preferential tariff rates on certain products under the Asean Industrial Cooperation (AICO) Scheme, in favor of Toyota Motor Philippines Corporation (Toyota) - (COE Nos. Toyota / 2002 / 26 & Toyota /2002/ 27)
E.O. 127	23 September 2002	Modifying the rates of duty on certain imported articles under Section 104 of the Tariff and Customs Code of 1978, as amended, in order to implement section 109 of Republic Act 8435, or the "Agriculture and Fisheries Modernization Act of 1997"
E.O. 94	9 April 2002	Modifying the rates of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended, in order to implement the preferential tariff rates on certain products under the Asean Industrial Cooperation (AICO) Scheme, in favor of Honda Cars Philippines, Inc. (Honda) - (COE No. Honda/2001/18)
E.O. 93	9 April 2002	Modifying the rates of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended, in order to implement the preferential tariff rates on certain products under the Asean Industrial Cooperation (AICO) Scheme, in favor of Honda Cars Philippines, Inc. (Honda) - (COE Nos. Honda/2001/15 & Honda/2001/16)
E.O. 92	9 April 2002	Modifying the rates of duty on certain imported articles as provided under the Tariff and Customs

Executive Order No.	Date Signed/ Published	Title
		Code of 1978, as amended, in order to implement the preferential tariff rates on certain products under the Asean Industrial Cooperation (AICO) Scheme, in favor of Honda Cars Philippines, Inc. (Honda) - (COE No. Honda/2001/14)
E.O. 91	April 2002 (Published: April 20, 2002)	Modifying the nomenclature and the rates of import duty on various products under Section 104 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464, as amended)
E.O. 89	18 March 2002	Modifying the rates of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended, in order to implement the preferential tariff rates on certain products under the Asean Industrial Cooperation (AICO) Scheme, in favor of Honda Cars Philippines, Inc. (Honda)
E.O. 88	18 March 2002	Modifying the rate of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended, in order to implement the preferential tariff rates on certain products under the Asean Industrial Cooperation (AICO) Scheme, in favor of Mitsuba Philippines Corporation (MPC)
E.O. 87	18 March 2002	Modifying the rates of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended, in order to implement the preferential tariff rates on certain products under the Asean Industrial Cooperation (AICO) Scheme, in favor of Toyota Motor Philippine Corporation (Toyota), Honda Cars Philippines, (Honda), and Nissan Motor Philippines, Inc. (Nissan)
E.O. 86	18 March 2002	Modifying the rates of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, in order to implement the preferential tariff rates on certain products under the Asean Industrial Cooperation (AICO) Scheme, in favor of Goya, Inc.
E.O. 84	15 March 2002 (Published: April 15 & 17, 2002)	Modifying the nomenclature and the Most-Favoured-Nation (MFN) rates of import duty on various products under Section 104 of the Tariff and Customs Code of 1978, as amended

Executive Order No.	Date Signed/ Published	Title
E.O. 83	15 March 2002 (Published: April 15 & 17, 2002)	Modifying the nomenclature and the rates of import duty on various products under Section 104 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464, as amended)
E.O. 264	December 30, 2003	Modifying the nomenclature and the rates of import duty on various products under Section 104 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464, as amended)
E.O. 263	December 30, 2003	Modifying the rates of duty on certain imported articles as provided for under the Tariff and Customs Code of 1978, as amended, in order to implement the transfer of the last tranché of products from the agricultural product sensitive list (SL) to the Common Effective Preferential Tariff Inclusion List (CEPT-IL) and the modification of the CEPT rate on oil cake and other solid residues of maize (corn) germ, sodium tripolyphosphates and cassava starch
E.O. 262	December 30, 2003	Modifying the nomenclature and the rates of import duty on motor vehicles under Section 104 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464, as amended)
E.O.261	December 30, 2003	Amending Executive Order Nos. 74 and 162, series of 1999 and 2003, respectively, entitled "modifying the rates of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended, in order to implement the tariff rates on certain products under the Asean Industrial Cooperation (AICO) Scheme, in favor of Philippines Auto Component, Inc. (PAC)-(COE Nos. Denso/1998/1(a) and Denso/2002/6(a)
E.O.260	December 30, 2003	Modifying the rates of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended, in order to implement the preferential tariff rates on certain products under the Asean Industrial Cooperation (AICO) Scheme, in favor of Honda Cars Philippines, Inc. (HCPI)-(COE Nos. Honda/2003/27 and Honda/2003/29)
E.O. 245	October 3, 2003	Modifying the rates of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended, in order to implement

Executive Order No.	Date Signed/ Published	Title
		the preferential tariff rates on certain products under the Asean Industrial Cooperation (AICO) Scheme, in favor of Nissan Motor Philippines, Inc. (Nissan)- (COE No. Nissan/2003/5)
E.O. 244	October 3, 2003	Modifying the rates of duty on motor vehicles, as provided for under the Tariff and Customs Code of 1978 (Presidential Decree No. 1464, as amended), in order to implement preferential rates thereon under the automotive export program
E.O. 243	October 2, 2003	Temporarily reducing / suspending the rates of import duty on frequently used spare and replacement parts for jeepneys and buses under Section 104 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464, as amended)
E.O. 242	October 3, 2003	Amending Executive Order No. 93, series of 2002, entitled "modifying the rates of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended, in order to implement the preferential tariff rates on certain products under the Asean Industrial Cooperation (AICO) Scheme, in favor of Honda Cars Philippines, Inc. (Honda)-(COE Nos. Honda/2001/15 & Honda/2001/16)"
E.O. 241	October 2, 2003	Modifying the nomenclature and the rates of import duty on various products under Section 104 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464, as amended)
E.O. 230	July 26, 2003	Modifying the rates of duty on sugar as provided for under the Tariff and Customs Code of 1978, as amended in order to implement preferential rates thereon under the Common Effective Preferential Tariff (CEPT) Scheme for the Asean Free Trade Area (AFTA)
E.O. 214	May 31, 2003	Imposition of applicable common effective preferential tariff rates on qualified imports from ecozone locators
E.O. 197	April 16, 2003	Modifying the nomenclature and the rates of import duty on various products under Section 104 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464, as amended)
E.O. 196	April 16, 2003	Modifying the rates of import duty of certain

Executive Order No.	Date Signed/ Published	Title
		articles under Section 104 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464, as amended)
E.O. 166	January 10, 2003	Modifying the rates of import duty of certain articles under the Tariff and Customs Code of 1978 (Presidential Decree No. 1464, as amended), in order to implement the Asean Integration System of Preferences (AISP) Package of the Philippines
E.O. 165	January 10, 2003	Modifying the rates of duty on certain imported articles as provided for under the Tariff and Customs Code of 1978, as amended, in order to implement the 2002 Philippine schedule of tariff reduction under the bold economic measure initiatives of the accelerated Common Effective Preferential Tariff (CEPT) Scheme for the Asean Free Trade Area (AFTA) and the transfer of products from agricultural product sensitive list (SL) to the CEPT Inclusion List
E.O. 164	January 10, 2003	Modifying the nomenclature and the rates of import duty on various products under Section 104 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464, as amended)
E.O. 163	January 9, 2003	Modifying the rates of import duty of Information and Communications Technology (ICT) products under the Tariff and Customs Code of 1978 (Presidential Decree No. 1464, as amended), in order to implement the e-Asean framework agreement
E.O. 162	January 9, 2003	Modifying the rates of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended, in order to implement the preferential tariff rates on certain products under the Asean Industrial Cooperation (AICO) Scheme, in favor of Philippine Auto Components, Inc. (PAC)
E.O. 161	January 9, 2003	Temporarily suspending the application of the tariff reduction schedule on petrochemical resins and certain plastic products under the Common Effective Preferential Tariff scheme for the Asean Free Trade Area
E.O. 160	January 6, 2003	Creating the Post Entry Audit Group in the

Executive Order No.	Date Signed/ Published	Title
		Bureau of Customs
E.O. 397	December 31, 2004	Reducing the rates of import duty on completely-knocked-down parts and components for assembly of low engine displacement and hybrid vehicles
E.O. 396	December 31, 2004	Reducing the rates of import duty on compressed natural gas motor vehicles and natural gas vehicle industry-related equipment, parts and components under Section 104 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464, as amended)
E.O. 395	December 31, 2004	Modifying the nomenclature and the rates of import duty on Information Technology (IT) products under Section 104 of the Tariff and Customs Code of 1978, as amended
E.O. 376	October 22, 2004	Modifying the rates of import duty on certain imported articles under Section 104 of the Tariff and Customs Code of 1978 as amended, in order to implement section 1 of Republic Act 9281, reinstating the effectivity of tax incentives under Section 109 of Republic Act 8435, otherwise known as the Agriculture and Fisheries Modernization Act of 1997
E.O. 375	October 22, 2004	Modifying the rates of import duty on certain iron and steel products under Section 104 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464, as amended)
E.O. 363	September 27, 2004	Broadening the powers of the Commissioner of Customs to combat smuggling
E.O. 338	July 23, 2004	Amending Executive Order No. 87, series of 2002, entitled "modifying the rates of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended, in order to implement the preferential tariff rates on certain products under the Asean Industrial Cooperation (AICO) Scheme, in favor of Honda Cars Philippines, Inc. (Honda) - (COE No. Honda /2000/10/a)"
E.O. 337	July 23, 2004	Modifying the rates of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended, in order to implement

Executive Order No.	Date Signed/ Published	Title
		the preferential tariff rates on certain products under the Asean Industrial Cooperation (AICO) Scheme, in favor of Honda Cars Philippines, Inc (Honda) - (COE No. Honda/2004/36)
E.O. 336	July 23, 2004	Modifying the rates of import duty on crude petroleum oils and refined petroleum products under Section 104 of the Tariff and Customs Code of 1978, as amended
E.O. 316	May 21, 2004	Temporarily granting a common effective preferential tariff rate of zero percent (0%) on certain imported articles as provided for under the Tariff and Customs Code of 1978, as amended, in order to implement the agreement between the Philippines and Singapore on the compensatory adjustment measures relating to the Philippine suspension of concessions on certain petrochemical products
E.O. 313	May 1, 2004	Modifying the rates of duty on capital equipment, spare parts and accessories imported by Board of Investments (BOI) registered new and expanding enterprises
E.O. 312	May 1, 2004	Providing amendments to executive order 244, S. 2003, "Modifying the rates of duty on motor vehicles, as provided for under the Tariff and Customs Code of 1978 (Presidential Decree No. 1464, as amended), in order to implement preferential rates thereon under the Automotive Export Program"
E.O. 300	March 29, 2004	Modifying the rates of import duty on certain articles under Section 104 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464, as amended)
E.O. 299	March 26, 2004	Modifying the rates of import duty on certain articles under Section 104 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464, as amended)
E.O. 295	March 3, 2004	Modifying the nomenclature and rates of import duty on sugar (heading 17.01) under Section 104 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464, as amended)
E.O. 268	January 9, 2004	Modifying the rates of duty on certain imported

Executive Order No.	Date Signed/ Published	Title
		articles as provided for under the Tariff and Customs Code of 1978, as amended, in order to implement the commitment to reduce the tariff rates on sixty percent (60%) of the products in the inclusion list to zero percent under the Common Effective Preferential Tariff (CEPT) Scheme for the Asean Free Trade Area (AFTA)
E.O. 486	December 12, 2005 Published: Daily Tribune January 21, 2006	Lifting the suspension of the application of the tariff reduction schedule on petrochemicals and certain plastic products under the Common Effective Preferential Tariff (CEPT) Scheme for the Asean Free Trade Area (AFTA)
E.O. 485	December 29, 2005 Published: January 21, 2006	Modifying the rates of duty on certain imported articles as provided for under the Tariff and Customs Code of 1978, as amended, in order to implement the commitment to reduce the tariff rates on certain products to zero percent under the early harvest programme of the Asean - China Free Trade Area
E.O. 484	December 29, 2005	Modifying the rates of duty on sugar as provided for under the Tariff and Customs Code of 1978, as amended, in order to implement preferential rates thereon under the Common Effective Preferential Tariff (CEPT) Scheme for the Asean Free Trade Area (AFTA)
E.O. 479	December 23, 2005	Modifying the rates of import duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended in order to implement the preferential tariff rates on certain products under the Asean Industrial Cooperation (AICO) Scheme, in favor of Toyota Motor Philippines Corporation and Toyota Autoparts Philippines, Inc.(Toyota) – (COE No. Toyota/2005/31)
E.O. 477	December 19, 2005	Amending Executive Order No. 418, Series of 2005 entitled "modifying the tariff nomenclature and rates of import duty on used motor vehicles under Section 104 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464) and for other purposes
E.O. 450	July 22, 2005	Modifying the rates of import duty on certain articles under Section 104 of the Tariff and Customs Code of 1978 (Presidential Decree No.

Executive Order No.	Date Signed/ Published	Title
		1464, as amended)
E.O. 449	July 22, 2005	Modifying the rate of import duty on bioethanol fuel under Section 104 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464, as amended)
E.O. 448	July 22, 2005	Modifying the rates of import duty of certain articles under the Tariff and Customs Code of 1978 (Presidential Decree No. 1464, as amended), in order to implement the Asean Integration System of Preferences (AISP) Package of the Philippines
E.O. 445	July 5, 2005	Modifying the rates of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended, in order to implement the preferential tariff rates on certain products under the Asean Industrial Cooperation (AICO) Scheme, in favor of Panasonic Manufacturing Philippines Corporation (AICO Certificate No. Matsushita/2004/2)
E.O. 443	July 5, 2005	Exempting donated used motor vehicles to Local Government Units from the prohibition on importation of used motor vehicles under article 2, section 3 of Executive Order No. 156 (S.2002) entitled "Providing for a comprehensive industrial policy and directions for the motor vehicle development program and its implementing guidelines" and from the imposition of specific additional duty under executive order No. 418 (S. 2005) entitled "modifying the tariff nomenclature and rates of import duty on used motor vehicles under Section 104 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464, as amended)"
E.O. 440	June 29, 2005	Reduction of the rates of import duty on crude petroleum oils and refined petroleum products under Executive Order 336, Series of 2004, "Modifying the rates of import duty on crude petroleum oils and refined petroleum products under section 104 of the Tariff and Customs Code of 1978 (P.D. No. 1464, as amended)"
E.O. 419	April 4, 2005	Temporarily increasing the rates of import duty of high engine displacement completely built up vehicles under Section 104 of the Tariff and

Executive Order No.	Date Signed/ Published	Title
		Customs Code of 1978, as amended
E.O. 418	April 4, 2005	Modifying the tariff nomenclature and rates of import duty on used motor vehicles under Section 104 of the Tariff and Customs Code of 1978, as amended
E.O. 574	November 4, 2006 Published : March 24, 2007 The Daily Tribune / The Chronicle	Modifying the nomenclature and the rates of import duty on various products under Section 104 of the Tariff and Customs Code of 1978 (PD 1464, as amended)
E.O. 528	May 12, 2006 Published: May 18, 2006 The Manila Times/ Malaya	Reducing the rates of duty on capital equipment, spare parts and accessories imported by the Board of Investments (BOI) registered new and expanding enterprises
E.O. 527	May 12, 2006 Published : May 18, 2006 Malaya/ Manila Bulletin	Temporarily modifying the rates of import duty on crude petroleum oils and refined petroleum products under Section 104 of the Tariff and Customs Code of 1978, as amended
E.O. 526	May 12, 2006 Published : May 18, 2006 The Manila Times/ Malaya	Modifying the rates of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended, in order to implement the preferential tariff rates on certain products under the Asean Industrial Cooperation (AICO) Scheme
E.O. 491	January 12, 2006 Published: January 21, 2006	Exempting motor vehicles of embassy officials and members of the diplomatic corps and international organizations, filipino diplomats, recalled personnel of the Department of Foreign Affairs (DFA) or any officer of employee returning from a regular assignment for reassignment to the DFA home office, government offices who were given the privilege to import motor vehicles tax and duty free under relevant laws and international agreements, including foreign loans and donations, and other similarly situated individuals, from the imposition of additional specific duty of ₱500,000.00 under Executive Order no. 418, S. 2005, upon the sale or transfer of said vehicles to non-tax exempt individuals in the local market
E.O. 490	January 12, 2006 Published: January 21, 2006	Modifying the rates of duty certain imported articles as provided for under the Tariff and Customs Code of 1978, as amended, in order to

Executive Order No.	Date Signed/ Published	Title
		implement the commitment to reduce the tariff rates on sixty percent (60%) of the products in the inclusion list to zero percent under the Common Effective Preferential Tariff (CEPT) Scheme for the Asean Free Trade Area (AFTA)
E.O. 489	January 12, 2006 Published: January 21, 2006	Modifying the rates of duty on certain imported articles as provided for under the Tariff and Customs Code of 1978, as amended, in order to implement the tariff reduction schedule for 2006-2010 of sensitive agricultural products transferred from the agricultural product sensitive list (SL) to the Common Effective Preferential Tariff Inclusion List (CEPT-IL)
E.O. 488	January 12, 2006 Published: January 21, 2006	Modifying the rates of import duty on components, parts and accessories for the assembly of hybrid, electric, flexible fuel and compressed natural gas motor vehicles under section 104 of the Tariff and Customs Code of 1978, as amended
E.O. 487	January 12, 2006 Published: January 21, 2006	Modifying the rates of duty on certain imported articles as provided for under the Tariff and Customs Code of 1978, as amended, in order to implement the commitment to reduce tariff rates on certain products included in the normal track of the Asean - China Free Trade Area
E.O. 679	October 31, 2007	Modifying the rates of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended, in order to implement the preferential tariff rates on certain products under the Asean Industrial Cooperation (AICO) Scheme, in favor of Honda Cars Philippines, Inc. (COE No. Honda / 2007/ 48)
E.O. 678	Oct 31, 2007 Published: 16 Nov 2007- Manila Times	Modifying the rates of import duty on certain articles under Section 104 of the Tariff and Customs Code of 1978 (PD No. 1464, as amended)
E.O. 677	October 31, 2007 Published: 16 November 2007 Manila Times	Modifying the rates of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended, in order to implement the preferential tariff rates on certain products under the Asean Industrial Cooperation (AICO) Scheme, in favor of Toyota Motor Philippines Corporation; Toyota Autoparts Philippines, Inc.

Executive Order No.	Date Signed/ Published	Title
		(COE Nos. Toyota / 2006 / 35 and Toyota / 2006 / 36)
E.O. 639	July 21, 2007 published: November 2, 2007 The Manila Times	Modifying the rates of duty on certain imported articles as provided for under the Tariff and Customs Code of 1978, as amended, in order to implement the commitment to reduce tariff rates on certain products included in the normal track of the Asean-Korea Free Trade Area
E.O. 638	July 21, 2007 published: November 1, 2007 The Manila Times	Modifying the rates of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended, in order to implement the commitment to grant reciprocal tariff rate treatment on tariff lines included in the sensitive track of the Asean-Korea Free Trade Area
E.O. 627	June 15, 2007 published: June 28, 2007 The Manila Times	Modifying the nomenclature and Most-Favored Nation (MFN) rates of duty on various agricultural products as provided for under the Tariff and Customs Code of 1978, as amended, in order to implement the Philippine commitment on rice under the World Trade Organization (WTO) Agreement on Agriculture
E.O. 618	April 23, 2007 Published: September 30, 2007 The Daily Tribune	Modifying the rates of duty on certain imported articles as provided for under the Tariff and Customs Code of 1978, as amended, in order to implement the commitment to grant reciprocal tariff rate treatment on tariff lines included in the sensitive track of the Asean-China Free Trade Area
E.O. 617	April 23, 2007 Published: January 18 & 19, 2008	Modifying the rates of duty on certain imported articles as provided for under the Tariff and Customs Code of 1978, as amended, in order to implement the commitment to reduce the common effective preferential tariff rates of certain products to zero percent under the Asean framework agreement for the integration of priority sectors
E.O. 613	April 17, 2007 Published: September 30, 2007 The Daily Tribune	Modifying the rates of duty on certain imported articles as provided for under the Tariff and Customs Code of 1978, amended, in order to implement the commitment to reduce the tariff rates on certain products included in the normal track of the Asean-China Free Trade Area

Executive Order No.	Date Signed/ Published	Title
E.O. 768	November 7, 2008 Published: January 19, 2009 Official Gazette	Modifying the rates of import duty of certain articles under the Tariff and Customs Code of 1978 (Presidential Decree No. 1464, as amended) in order to implement the Asean Integration System of Preferences (AISP) of the Philippines
E.O. 767	November 7, 2008 Published: November 26, 2008 Manila Times Official Gazette - January 19, 2009	Modifying the rates of duty on certain imported articles as provided for under the Tariff and Customs Code of 1978, as amended, in order to implement the commitment to reduce tariff rates on certain products included in the agreement between the Republic of the Philippines and Japan for an economic partnership
E.O. 766	November 7, 2008 Published: Nov. 20, 2008 Manila Times Official Gazette - Jan 19, 2009	Temporarily modifying the rates of import duty on cement and cement clinker under Section 104 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464, as amended)
E.O. 765	November 7, 2008 Published: Nov. 20, 2008 Manila Times Official Gazette - Jan 19, 2009	Temporarily modifying the rates of import duty on wheat under Section 104 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464, as amended)
E.O. 704	January 22, 2008 Published: January 28, 2008 Manila Times and Manila Bulletin	Amending Section 4 of EO No. 486 dated 12 January 2006 (lifting the suspension of the application of the tariff reduction schedule on petrochemicals and certain plastic products under the Common Effective Preferential Tariff (CEPT) Scheme for the Asean Free Trade Area (AFTA)
E.O. 703	January 22, 2008 Published: July 2, 2008 Malaya Published: June 3, 2008 Manila Tribune	Modifying the rates of duty on certain imported articles as provided for under the Tariff and Customs Code of 1978, as amended, in order to implement the commitment to reduce the tariff rates on eighty percent (80%) of the products in the inclusion list to zero percent under the Common Effective Preferential Tariff (CEPT) Scheme for the Asean Free Trade Area (AFTA)
E.O. 702	January 22, 2008 Published: January 28, 2008 Manila Times and Manila Bulletin	Modifying the rates of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended, in order to implement the preferential tariff rates on certain products under the Asean Industrial Cooperation (AICO) Scheme, in favor of Philippine Auto Components,

Executive Order No.	Date Signed/ Published	Title
		Inc. (COE Nos. DENSO/2007/11 and DENSO/2007/12)
E.O. 691	January 10, 2008 Published: January 13, 2008 Manila Bulletin	Temporarily modifying the rates of import duty on crude petroleum oils and refined petroleum products under Section 104 of the Tariff and Customs Code of 1978 (PD No. 1464, as amended)
E.O. 852	23 December 2009 Published: 15 June 2010 Malaya	Modifying the rates of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended, in order to implement the commitments under the trade in goods chapter of the agreement on comprehensive economic partnership among member states of the association of Southeast Asian nations and Japan
E.O. 851	23 December 2009 Published: 28 December 2009 Malaya	Modifying the rates of duty on certain imported articles as provided under the Tariff and Customs Code of 1978, as amended, in order to implement the commitments on trade in goods chapter of the agreement establishing the ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)
E.O. 850	23 December 2009 Published: 28 December 2009 Malaya	Modifying the rates of duty on certain imported articles as provided for under the Tariff and Customs Code of 1978, as amended in order to implement the commitment to eliminate the tariff rates on the remaining products in the inclusion list in year 2010 under the Common Effective Preferential Tariff (CEPT) Scheme for the Asean Free Trade Area (AFTA)/Asean Trade in Goods Agreement (ATIGA)
E.O. 831	1 October 2009	Authorizing the Department of Finance, for the duration of the current emergency, complete discretion in authorizing tax and tariff exemptions for relief goods donated from abroad
E.O. 827	August 14, 2009	Creating the office of the senior deputy commissioner in the Bureau of Internal Revenue
E.O. 819	10 July 2009	Extending the effectivity of the zero rate of import duties on cement and cement clinker under Section 104 of Presidential Decree No 1464, otherwise known as the Tariff and Customs Code of 1978, as amended, as provided for under Section 3 of Executive Order No.766, S. 2008

Executive Order No.	Date Signed/ Published	Title
E.O. 818	10 July 2009	Extending the effectivity of the zero rate of import duty on milling wheat under Section 104 of Presidential Decree No. 1464, otherwise known as the Tariff and Customs Code of 1978, as amended, as provided for under Section 3 of Executive Order No. 765, S. 2008
E.O. 814	30 June 2009 Published: 7 July 2009 The Manila Times	Modifying the rates of duty on certain imported articles as provided for under the Tariff and Customs Code of 1978, as amended, in order to implement the 2009-2012 Philippine schedule of tariff reduction under the normal track of the ASEAN-China Free Trade Area on certain products and to implement the transfer of certain tariff lines from the sensitive track to the normal track category of the ASEAN-China Free Trade
E.O. 812	15 June 2009 Published: 23 June 2009 The Manila Times	Modifying the rates of duty on certain imported articles as provided for under the Tariff and Customs Code of 1978, as amended, in order to implement the commitment to reduce the tariff rates on ninety percent (90%) of the products in the normal track to zero with flexibility under the ASEAN-Korea Free Trade Area (AKFTA)
E.O. 790	05 June 2009 Published: 06 May 2009 Manila Times	Modifying the nomenclature and rates of import duty on various products under Section 104 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464, as amended)

