



MALACAÑANG

Manila

EXECUTIVE ORDER NO. 109

AUTHORIZING THE COMMISSIONER OF INTERNAL REVENUE TO MONITOR, CHECK, SUPERVISE AND APPROVE ALL IMPORTATIONS OF BLENDING TOBACCO SUBJECT TO CERTAIN RULES, IMPOSING AN ADDITIONAL IMPORTED BLENDING TOBACCO INSPECTION AND MONITORING FEE, AND FOR OTHER PURPOSES

WHEREAS, the manufacture of cigarettes requires the use of various kinds of imported blending tobaccos to improve the quality of the said cigarettes;

WHEREAS, these imported blending tobaccos differ in qualities, come from different countries, and command prices that vary from time to time due to the demands of the market;

WHEREAS, it is important to keep strict and constant control over importations of these blending tobaccos not only because they affect the quality and price of cigarettes manufactured locally but also because such importations are easily the subject of manipulation and misdeclaration;

NOW, THEREFORE, I, CORAZON C. AQUINO, President of the Philippines, do hereby order:

SECTION 1. The Commissioner of Internal Revenue is hereby authorized to monitor, check, supervise and approve all blending tobacco importations under the following rules:

(a) Before any importation of such tobaccos can be authorized by any Government authority or agency the prior approval of the said Commissioner of Internal Revenue must be secured.

(b) The Commissioner of Internal Revenue shall inform himself of the quantity, quality, price and source of the tobacco to be imported plus other information needed to

properly monitor said importation; make a correct determination as to the correct tax and import duty base of the same; and arrive at a conclusion as to the ultimate usage of the said tobacco. When this information is secured and it appears that a legitimate importation is being applied for, the Commissioner of Internal Revenue shall forthwith notify the government officer concerned of his approval of said importation.

(c) The appropriate Government agency shall then proceed with the approval or disapproval of the said importation according to existing laws, rules and regulations.

(d) The Commissioner of Internal Revenue shall then, with the cooperation of other Government agencies concerned, monitor the importations and use of the said tobacco to determine whether or not the original representation made by the importer are true and correct.

(e) The Commissioner of Internal Revenue is hereby authorized to collect from every importer of tobacco, an additional imported blending tobacco inspection and monitoring fee of P5.00 per kilo.

SECTION 2. This Executive Order shall cover all blending tobacco importations beginning July 1, 1986.

Done in the City of Manila, this 24th day of December in the year of Our Lord, nineteen hundred and eighty-six.

Corason B. Aquino

By the President:

J. P. Arroyo
JOSKER P. ARROYO
Acting Executive Secretary