



MALACAÑAN PALACE
MANILA

EXECUTIVE ORDER NO. 831

**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**

WHEREAS, all importations have tariff duties and taxes levied upon them;

WHEREAS, however, under the Tariff and Customs Code (TCCP) as amended, there are exceptions: under Section 105, Imported articles donated to, or for the account of, a duly registered relief organization, not operated for profit, for free distribution among the needy;

WHEREAS, in the such exception, a certification by the Department of Social Welfare and Development or Department of Education as the case may be would be required.

WHEREAS, however, such certification process is a daunting procedure, totally inappropriate for the emergency disaster situation existing in the country today;

WHEREAS, there is also a provision where calamity relief items can be expected through the system by the Office of the President;

WHEREAS, Presidential Memorandum Order (PMO 36) dated September 9, 1992 authorizes the importations and donations of relief goods/articles/equipment for use in the government relief and rehabilitation programs for calamity areas under the TCCP and the prevailing provisions of the General Appropriations Act covering internal revenue taxes and import duties of the national and local government agencies;

NOW, THEREFORE I, GLORIA M ARROYO, President of the Philippines, by virtue of the powers vested in me by law, do hereby order:

SECTION 1. For the duration of the emergency disaster situation currently existing, the Secretary of Finance shall have complete discretion in authorizing tax and tariff exemptions for relief goods donated from abroad, provided the donated relief goods/articles/equipment for free distribution to calamity declared areas and victims of calamities and/or disasters shall be for the account of the Department of



Social Welfare and Development (DSWD) or any of the relief organizations, not operated for profit, duly registered with the DSWD.

SECTION 2. Such discretion shall be done on a ONE-SHOP basis. As such, a One-Stop shop shall be created in all collection districts of the Bureau of Customs headed by the Department of Finance and composed of representatives from the DSWD, Department of Education, Department of Health, Department of Agriculture, Department of National Defense, and other government agencies concerned with the documentation and processing of donated relief goods/articles/equipment to effect their immediate release from Customs custody.

SECTION 3. Any Executive Orders, memoranda, and issuances inconsistent herewith are hereby repealed or amended accordingly.

SECTION 4. This Order shall take effect immediately.

Done in the City of Manila, this 1st day of October in the Year of our Lord, Two Thousand and Nine.

Glenn M. Reyes



By the President:

Eduardo R. Ermita

EDUARDO R. ERMITA

Executive Secretary

