

Republic of the Philippines
MALACANANG

Executive Order No. 133

MODIFYING THE RATES OF IMPORT DUTY ON CERTAIN IMPORTED ARTICLES UNDER SECTION 104 OF THE TARIFF AND CUSTOMS CODE OF 1978 (PRESIDENTIAL DECREE NO. 1446), AS AMENDED IN ORDER TO IMPLEMENT SECTION 109 OF REPUBLIC ACT 8435, OTHERWISE KNOWN AS THE "AGRICULTURE AND FISHERIES MODERNIZATION ACT OF 1997"

WHEREAS, the government needs to provide the agriculture and fisheries sector interim tariff adjustments to help the sector to be efficient and globally competitive;

WHEREAS, Section 109 of Republic Act No. 8435, otherwise known as the "Agriculture and Fisheries Modernization Act of 1997" provides that all enterprises engaged in agriculture and fisheries as duly certified by the Department of Agriculture, in consultation with the Department of Finance and Board of Investments shall, for five (5) years after the effectivity of this Act, be exempted from payment of tariff and duties for the importation of all types of agriculture and fishery inputs, machinery, and equipment provided, however, that the imported agriculture and fishery inputs, equipment and machinery shall be for the exclusive use of the importing enterprise.

WHEREAS, Sections 104 and 401 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464), as amended, empower the President of the Republic of the Philippines, upon the recommendation of the National Economic and Development Authority, to increase, reduce, or remove existing protective rates of import duty, as well as to modify the form of duty.

NOW, THEREFORE, I, JOSEPH EJERCITO ESTRADA, President of the Republic of the Philippines, by virtue of the powers vested in me by law, do hereby order:

SECTION 1. The rules and regulations in the tariff-exempt importation of articles listed in ANNEX "C" shall be in accordance with and as outlined in ANNEX "A" hereof.

SECTION 2. The articles specifically listed in ANNEX "B" hereof, classified under Section 104 of the Tariff and Customs Code of 1978, as amended, shall be accorded zero percent (0%) duty up to 08 February 2003. However, the rules and regulations outlined in ANNEX "A" in the importation of articles under this list shall not apply, including the requirement for certificate of eligibility or accreditation.

SECTION 3. The articles specifically listed in ANNEX "C" hereof, classified under Section 104 of the Tariff and Customs Code of 1978, as amended, shall be accorded zero percent (0%) duty up to 08 February 2003, provided that the importation of said articles shall be accompanied by a certificate of eligibility or accreditation duly issued by the Department of Agriculture and shall be subject to the rules and regulations outlined in ANNEX "A" hereof.

SECTION 4. The Department of Agriculture, Department of Finance and Board of Investments, in consultation with concerned private sector and other government institutions shall conduct an annual review of the attached ANNEXES "A, B, and C" and shall report the findings of said review and shall recommend possible amendments to the President.

SECTION 5. Upon the effectivity of this Executive Order, the above mentioned articles, which are entered and withdrawn from warehouses in the Philippines shall be levied the rates of duty herein prescribe.

SECTION 6. All Presidential issuances, administrative rules and regulations, or parts thereof, which are inconsistent with this Executive Order are hereby revoked or modified accordingly. The Joint Department Administrative Order No. 1, series of 1998 is also hereby revoked.

SECTION 7. This Executive Order shall take effect thirty (30) days following its complete publication in two (2) newspapers of general circulation in the Philippines.

DONE in the City of Manila, this ____ day of _____ in the year of our Lord, Nineteen Hundred and Ninety-Nine.

By the President:

RONALDO ZAMORA
Executive Secretary

ANNEX "A"**IMPLEMENTING RULES AND REGULATIONS GOVERNING THE GRANTING OF TARIFF EXEMPTIONS ON THE IMPORTATION OF AGRICULTURE AND FISHERIES INPUTS, MACHINERY, AND EQUIPMENT**

**RULE I
DEFINITION OF TERMS**

The terms used in this set of implementing rules and regulations (IRRs) are defined as follows:

- (a) Agriculture enterprise refers to any single proprietorship, partnership, cooperative, corporation, farmer's organization/association or juridical entity engaged in the cultivation of the soil, planting of crops, growing of fruit trees, raising of livestock, or poultry, the harvesting and marketing of such farm products, and other farm activities and practices.
- (b) Agriculture inputs, machinery and equipment refer to goods that are used or employed in cultivation of the soil, planting of crops, growing of fruit trees, raising of livestock, or poultry, the harvesting and marketing of such farm products, and in the conduct of farm activities and practices.
- (c) Agriculture sector refers to the sector engaged in the cultivation of the soil, planting of crops, growing of fruit trees, raising of livestock or poultry, whether for food or non food purposes, including the harvesting and marketing of such farm products, and other farm activities and practices.
- (d) Bill of lading refers to a document issued by a carrier to a shipper, signed by a captain, agent, or owner of a vessel, furnishing written evidence regarding receipt of articles (cargo), the conditions on which transportation is made (contract of carriage), and the engagement to deliver goods at the prescribed port of destination to a lawful holder of the bill of lading.
- (e) CIF peso value of articles refer to the cost of imported articles including marine insurance and freight costs.
- (f) Commercial invoice refers to a document issued by an exporter to signify sales. This document identifies the seller and buyer of articles, invoice number, date, shipping date, mode of transport, delivery and payment terms, and a complete listing and description of the articles sold including prices, discounts and quantities.
- (g) Consolidated purchase orders refer to the consolidation of purchases of participating agriculture/fisheries enterprise/s to foreign supplier or import consolidator.
- (h) Cooperatives refer to duly registered associations of persons with the Cooperative Development Authority (CDA), which may be considered as agriculture and fisheries enterprises, with a common bond of interest who have voluntarily joined together to achieve a lawful common social and economic end, making equitable contributions to the capital required and accepting a fair share of the risks and benefits of the undertaking in accordance with universally accepted cooperative principles.
- (i) Exclusive use of imported agriculture and fisheries inputs, machinery and equipment refers to the employment, application, use or consumption by a certified agriculture and fisheries enterprise of an imported agriculture and fisheries input, machinery and/or equipment.
- (j) Farmers and fisherfolk refer to natural persons engaged in agriculture and fisheries activities as their primary source of income.
- (k) Farmers' and fisherfolk's organizations or associations refer to entities duly accredited or registered by appropriate government agencies and which are composed primarily of agricultural producers, farmers, farm workers, agrarian reform beneficiaries, fisherfolk who voluntarily join together to engage in agriculture or fisheries activities which they themselves own control and patronize.

- (l) Fish and fisheries/aquatic products refer to fin fish, mollusks, crustaceans, echinoderms, marine mammals, and all other species of aquatic flora and fauna and all other products of aquatic living resources in any form.
- (m) Fisheries enterprise refers to any single proprietorship, partnership, cooperative, corporation, fisherfolk's organization/association, and other juridical entity that is engaged in producing, harvesting, processing, marketing of fish or fisheries/aquatic products and developing and conserving aquatic resources and fisheries areas.
- (n) Fisheries inputs, machinery and equipment refer to goods for use as an ingredient, or component part of a finished fisheries product, or employed in producing, harvesting, processing, marketing of fish or fisheries/aquatic products and developing and conserving aquatic resources and fisheries areas.
- (o) Fisheries sector refers to the sector engaged in producing, harvesting, processing, marketing of fish or fisheries/aquatic products and developing, conserving, and managing aquatic resources and fisheries areas.
- (p) Imports refer to all articles or commodities brought into the Philippines from any foreign country.
- (q) Import consolidator refers to any authorized/accredited person who will import agriculture and fisheries inputs, machinery and equipment on behalf of eligible agriculture and/or fisheries enterprise/s. Authorized/accredited refers to authorization by the Department of Agriculture through the issuance of a Certificate of Accreditation (CA) every import transaction.
- (r) Pro-forma invoice refers to an invoice together with a quotation provided by a supplier prior to sale or shipment of an article, informing the buyer of the kinds and quantities of goods to be sent, their value, and important specifications (weight, size, and similar characteristics).
- (s) Purchase order refers to a purchaser's (agriculture/fisheries enterprise) written offer to a supplier formally stating all terms and conditions of a proposed transaction.
- (t) Total allowable peso value of import transaction refers to the cumulative CIF peso value of articles imported within the annual validity of the CE, which should not equal or exceed the declared assets of an agriculture or fisheries enterprise. In the case of an import consolidator, the CIF value of articles should not equal or exceed the sum of unused total allowable peso value reflected in the CE of each participating agriculture/fisheries enterprise referred in [Section 3 c\)](#) of Rule V.

Rule II COVERED ARTICLES

All tariff-exempt importation of articles shall be subject to all existing import rules, regulations and requirements, as the case may be.

Rule III COVERED ENTERPRISES

Only those agriculture and fisheries enterprises as defined in [Rule I a\)](#) and [m\)](#) shall be eligible for exemption from the payment of tariffs on imported inputs, machinery and equipment listed in [ANNEX "C"](#) that are for their exclusive use and shall be subject to the provisions of these IRRs.

Rule IV APPLICATION/CERTIFICATION PROCEDURES FOR AGRICULTURE AND FISHERIES ENTERPRISES

Section 1. Agriculture and fisheries enterprises availing of tariff-exempt importation shall apply for a Certificate of Eligibility (CE) from the DA or its deputized agencies. The CE entitles an enterprise for duty-free importation of agriculture and fisheries inputs, machinery, equipment listed in [ANNEX "C"](#).

Section 2. The Head of any of the of the following government agencies is deputized to issue the CE:

- (a) The DA's Regional Field Units (RFUs); or
- (b) The Bureau of Fisheries and Aquatic Resources (BFAR) or its regional offices (for fisheries related inputs, machinery, and equipment); or
- (c) The CDA and its regional offices; or
- (d) The DTI's regional and provincial offices; or
- (e) The BOI and its regional offices.

Section 3. The DA or any of its deputized agencies shall issue CE within three working days from which the issuing agency receives the application letter with complete and appropriate supporting documents as follows:

- (a) A certified copy of certificate of registration issued by:
 - (a.1.) In the case of corporation and partnership, issued by the SEC; or
 - (a.2.) In the case of single proprietorship, issued by the DTI or a certified copy of Business/Mayor's Permit, as the case may be; or
 - (a.3.) In the case of a cooperative, issued by the CDA; or
 - (a.4.) In the case of farmers'/fisherfolk's organizations and associations, issued by the SEC or an accreditation by appropriate government agency; and
- (b) Duly notarized declared assets, which will be the basis of the total allowable peso value of import transaction/s in a year;
- (c) Pro-forma invoice; and
- (d) A sworn statement that the input, machinery, and/or equipment to be imported tariff-exempt will be for the exclusive use of the importing agriculture or fisheries enterprise.

Section 4. The CE shall contain the following information:

- (a) Name of the agriculture or fisheries enterprise;
- (b) (b) CE control number;
- (c) Type of agricultural activity engaged in;
- (d) Date of issuance and expiration of the CE;
- (e) Total allowable peso value of import transaction/s within a year validity of the CE referred in Section 3 b) of this Rule; and
- (f) A table for recording the following information as a result of tariff-exempt import transactions made by an enterprise:
 - (f.1.) H.S. Commodity code and description;
 - (f.2.) CIF peso value and volume/quantity;
 - (f.3.) Available balance/unused allowable peso value of imports;
 - (f.4.) Name and signature of BOC Collector/DA Officer, as the case maybe; and
 - (f.5.) Date recorded.

Section 5. The issuing agency shall indicate the amount of the total allowable peso value of import transaction/s in a year in the space provided in the CE as defined in Rule I t).

Section 6. An eligible enterprise that secures more than one valid CE shall constitute a violation of this set of IRR and shall be subject to the penalty provisions outlined in Rule VIII.

Section 7. The CE is not transferable and shall be valid for a year from the date of issuance, unless invalidated or revoked under Rule VIII. An enterprise reapplying for revalidation of expired CE shall surrender it together with the up-to-date documents referred in Section 3 of this Rule.

Rule V IMPORT CONSOLIDATORS

Section 1. An import consolidator as defined in Rule I q) shall represent and assist an/those eligible agriculture and/or fisheries enterprise/s that are unable to undertake direct importation of articles listed in ANNEX "C" due to the small size of orders/needs or lack of direct import experience.

Section 2. An import consolidator shall be prohibited from diverting for its benefit or use, nor shall sell, barter, exchange, lease or transfer to third persons, the imported agriculture and fisheries inputs, machinery and equipment. Circumvention of this provision by the import consolidator shall be subject to the penalty provisions under **Rule VIII**.

Section 3. An import consolidator providing import services for eligible agriculture and/or fisheries enterprise/s must apply in writing for a Certificate of Accreditation (CA) from and must submit the following to the Department of Agriculture through any of its **Regional Field Units (RFUs)**:

- (a) Certificate of registration from the Cooperative Development Authority (CDA), Securities and Exchange Commission (SEC), or Department of Trade and Industry (DTI), as the case maybe;
- (b) Sworn statement that the import consolidator will only use the CA for purposes of providing import services to eligible agriculture and/or fisheries enterprise/s and shall not undertake any of the activities referred in Section 2 of this Rule;
- (c) Notarized letter of endorsement duly signed by all participating eligible agriculture and fisheries enterprises, attached with their individual valid CE (original), allowing the import consolidator to import agriculture and fisheries inputs, machinery and equipment on their behalf; and
- (d) Consolidated purchase orders of participating agriculture and/or fisheries enterprise/s.

Section 4. The DA shall issue the CA within three working days from which the issuing office receives the application, provided that the documents submitted referred in Section 3 of this Rule are complete and are in order.

Section 5. The CA authorizes an import consolidator to conduct importation of articles for agriculture and/or fisheries enterprise/s with valid CE. The CA shall contain the following information:

- (a) Registered business name of import consolidator;
- (b) CA control number;
- (c) Main business activity;
- (d) Date of issuance and expiration;
- (e) Registered business name/s of each participating agriculture and/or fisheries enterprise/s referred in **Section 3 of Rule IV** including:
 - (e.1.) CE serial number/s
 - (e.2.) Peso value of articles to be imported as reflected in the enterprise purchase order
 - (e.3.) Unused total allowable peso value of import transaction;
- (f) Total allowable peso value of an import transaction; and
- (g) A table for recording the following information:
 - (g.1.) H.S. Commodity code and description;
 - (g.2.) CIF peso value and volume/quantity;
 - (g.3.) Name and signature of BOC collector/officer; and
 - (g.4.) Date recorded.

Section 6. Based on the information contained in the purchase order/s of participating agriculture and/or fisheries enterprise/s, a DA RFU shall indicate in the space provided in each CE of this/these enterprise/s the corresponding information referred in **Section 4 f) of Rule IV**. The peso value of articles contained in each purchase order of this/these enterprise/s shall be considered as the actual CIF peso value of articles to be imported and shall automatically be deducted to its/their corresponding unused total allowable peso value of import transaction/s reflected in the valid CE.

Section 7. The CA is not transferable and only good for single import transaction, which shall remain valid for 5 months. A valid CA that is about to expire on the date of the arrival of the articles imported may be extended for another month upon reapplication and surrender of the original CA to the same issuing DA office.

Rule VI TARIFF EXEMPT IMPORT PROCEDURES

Section 1. Upon arrival of the imported agricultural and fisheries inputs, machinery and equipment listed in ANNEX "C" at the point of entry into the Philippines, the importing agriculture or fisheries enterprise or import consolidator shall present the following documents to the Customs Collector/Officer to facilitate the exemption of the imports from tariff:

- (a) Commercial invoice;
- (b) Bill of lading;
- (c) In the case of agriculture and/or fisheries enterprise, original plus two copies of valid CE; or
- (d) In the case of an import consolidator, original plus a copy of valid CA.

Section 2. The final release of said inputs, machinery, or equipment from the BOC shall be subject to compliance with the requirements referred in Rule II, as the case may be.

Section 3. In processing the import transaction, the Customs Collector shall record on the space provided in the CE and CA the information required in Section 4 f) of Rule IV and Section 5 g) of Rule V provided that:

- (a) In the case of agriculture and/or fisheries enterprise, the CIF peso value of each import transaction shall not equal or exceed the available balance of the total allowable peso value reflected in the valid CE; or
- (b) In the case of an import consolidator, the CIF peso value of an import transaction shall not equal or exceed the total allowable peso value reflected in the CA referred in Rule I t).

Section 4. A copy of the CE or CA shall be retained by the BOC. The other copy of the CE shall be forwarded by the BOC to the DA central office and the original copy of the CE shall be returned to the agriculture or fisheries enterprise for future use. The original copy the CA shall likewise be returned by the BOC to the DA central office.

Rule VII MONITORING AND REPORTING

Section 1. The DA, in coordination with BOI and DOF shall monitor the importation and utilization of articles under ANNEX "C". This shall be implemented as a safeguard against the possible abuse of the tariff-exempt importation privilege granted to agriculture and fisheries enterprises. Where violations are suspected, these agencies shall collaborate so that investigation and prosecution by the Economic Investigation and Intelligence Bureau (EIIB) and the Office of the Solicitor General (OSG), respectively may proceed.

Section 2. Agencies authorized to issue CE for eligible agriculture and fisheries enterprises shall submit to the DA central office a list of all approved CEs with control numbers not later than the second week of every month. The DA RFUs shall likewise submit to the DA central office the lists of approved CEs and CAs with control numbers on the same period.

The DA shall maintain a databank of the information contained in the CEs and CAs and shall provide the DTI, BOI, DOF, CDA with a report on a quarterly basis.

Section 3. The DA shall provide the Bureau of Customs (BOC) with updated lists of agriculture and fisheries enterprises that were issued with CEs and import consolidators issued with CAs every third week of the month.

Section 4. The BOC shall forward to DA central office the copy of the CEs and the original CAs of enterprises and import consolidators, respectively, granted with tariff-exempt importation of agricultural/ fisheries inputs, machinery and equipment listed in ANNEX "C" not later than the second week of every month.

Section 5. The DA shall prepare a monthly report on the volume and value of importation of tariff-exempt inputs, machinery and equipment based on used CEs and CAs submitted by BOC and National Statistics Office (NSO) import data. The report shall follow the formats as follows:

- (a) Trend analysis of CE and CA by commodity, issuing agency, type of enterprise;
- (b) Trend analysis of use of CE by commodity, type of enterprise, importer;

- (c) Trend analysis of use of CA by commodity, type of enterprise; and
- (d) Trend analysis of share of CE and CA imports to total imports by commodity.

The DA shall provide the DTI, BOI, DOF, and CDA with a copy of the abovementioned report on a quarterly basis or earlier upon receipt of a written request from any of these agencies.

Section 6. The DA DTI, BOI, CDA and DOF, may collectively or individually conduct periodic inspection/review of agriculture and fisheries enterprises and import consolidators to ensure the exclusive utilization of the imported products by agriculture and fisheries enterprises. The inspection/review shall be conducted on a spot-review basis. Inspection is warranted on the following cases:

- (a) Statistical information indicates misuse or diversion of imported commodities;
- (b) Verified report from any third party; and
- (c) Irregular increase in importation of articles or import surge.

These agencies or any of these agencies conducting the review shall document and prepare a report for submission to DA not later than a week after the conclusion of this review. This report may also be used during the annual review referred in Section 4 of the main body of the EO.

Pursuant to the provision in **Sec. 2 Rule VIII** of this set of IRR, the DA shall notify in writing, the EIIB of the DOF about the pertinent facts gathered upon the conclusion of the review. On appropriate cases, the EIIB shall recommend that legal action be pursued against the enterprise or the import consolidator who violated the terms and conditions specified under this set of IRR.

Rule VIII PENALTIES

Section 1. Any person, partnership, corporation, association and other juridical entity found circumventing the provisions of this set of IRRs shall suffer the penalty of imprisonment for a period of not less than six (6) months but not more than one (1) year, or a fine equivalent to two hundred percent (200%) of the value of the imported materials, or both, at the discretion of the court, and the accessory penalties of confiscation of the imported goods in favor of the government and revocation of the privileges given under this title.

In cases where the violator is a juridical entity, the officers responsible in the violation of this set of IRRs shall suffer the penalty of imprisonment prescribed in this section.

The importation of goods equivalent to or exceeding the declared assets of the single proprietorship, partnership, or farmers/fisherfolk organizations and associations or the authorized capital stock in case of corporations and cooperatives, and/or the resale of the imported goods shall be a prima facie evidence of the violation of the provisions of this set of IRRs.

Section 2. Based on the investigations by the appropriate offices, and on the results of the import monitoring mechanism established in this set of IRRs, information on actions by any entity considered by any person or the concerned agencies to be in violation of this set of IRRs shall be endorsed to the Economic Intelligence and Investigation Bureau (EIIB) for proper legal action.

Section 3. Any commodities under the custody of the BOC and which are determined to have been imported in violation of any of the provisions of this set of IRRs shall be confiscated in favor of the government of the Republic of the Philippines and disposed of according to the usual procedures of the BOC.

Section 4. Any government employee or official who knowingly issued a CE or CA to an enterprise which is not eligible under this set of IRRs shall be imposed the penalty of removal from service, demotion in rank, suspension for not more than one year without pay or fine in an amount not exceeding six months salary in addition to such other penalties imposed by other laws, rules and regulations which are violated.

ANNEX "B"
**LIST OF AGRICULTURE AND FISHERY INPUTS, MACHINERY AND EQUIPMENT ELIGIBLE
FOR DUTY-FREE IMPORTATION FOR FIVE (5) YEARS**

(Certificates of Eligibility and Accreditation are not required)

HEADING NO.	H.S. CODE	PRODUCT DESCRIPTION
01.02	0102.10 00	Pure-bred breeding animals (bovine)
01.03	0103.10 00	Pure-bred breeding animals (swine)
01.04	0104.10 00	Sheep
	0104.20 10	Pure-bred breeding animals (goats)
01.05	0105.11 10	Chicks, for breeding (of the species Gallus domesticus weighing not more than 185g)
	0105.12 10	Turkeys, for breeding, (weighing not more than 185g)
	0105.19 10	Ducks and Geese, for breeding (weighing not more than 185g)
	0105.92 10	Chicken, for breeding (of the species Gallus domesticus weighing not more than 2,000g)
	0105.93 10	Chicken, for breeding (of the species Gallus domesticus weighing more than 2,000g)
01.06	0106.00 10	Pure-bred breeding animals (other live animals)
03.01	0301.99 10	Milkfish or lapu-lapu fry (live)
	0301.99 20	Milkfish breeder
04.07	0407.00 00	Birds' hatching eggs for breeding
05.11	0511.10 00	Bovine semen
	0511.91 00	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3
	0511.99 00	Other animal products not elsewhere specified or included
06.01	0601.10 00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant
	0601.20 00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots
06.02	0602.10 00	Unrooted cuttings and slips
	0602.20 00	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts
	0602.30 00	Rhododendrons and azaleas, grafted or not
	0602.40 00	Roses, grafted or not
	0602.90 00	Other, live plants, rooted cuttings and slips and mushroom spawn
07.01	0701.10 00	Seed potatoes, fresh or chilled
07.13	0713.40 00	Lentils
08.01	0801.31 00	Cashew nuts in shell for planting
10.05	1005.10 00	Maize (corn) seed
10.08	1008.10 00	Buckwheat

HEADING NO.	H.S. CODE	PRODUCT DESCRIPTION
	1008.20 00	Millet
	1008.30 00	Canary Seed
12.06	1206.00 00	Sunflower seeds, whether or not broken
12.07	1207.20 00	Cotton seeds
	1207.30 00	Castor oil seeds
12.09	1209.21 00	Lucerne (alfalfa) seed
	1209.22 00	Clover (<i>Trifolium</i> spp.) seed
	1209.23 00	Fescue seed
	1209.24 00	Kentucky blue grass (<i>Poa pratensis</i> L.) seed
	1209.25 00	Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed
	1209.26 00	Timothy grass seed
	1209.30 00	Seeds of herbaceous plants cultivated principally for their flowers
	1209.91 00	Other seeds, fruit and spores, of a kind used for sowing.
	1209.99 00	Other seeds, fruit and spores, of a kind used for sowing.
23.01	2301.10 00	Flours, meals and pellets, of meat or meat offal; greaves (unfit for human consumption)
	2301.20 00	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates
23.03	2303.10 10	Residues of starch manufacture and similar residues
23.04	2304.00 00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.
23.09	2309.90 10	Feed additives; premixes; feed supplements
	2309.90 20	Prawn feeds
30.02	3002.30 00	Vaccines for veterinary medicine
31.01	3101.00 00	Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products.
31.03	3103.10 00	Superphosphates
	3103.20 00	Basic slag
	3103.90 00	Other mineral or chemical fertilizers, phosphatic.
31.04	3104.10 00	Carnalite, sylvite and other crude natural potassium salts
	3104.20 00	Potassium chloride
	3104.30 00	Potassium sulphate
31.05	3105.10 00	Fertilizers in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.
	3105.20 00	Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium

HEADING NO.	H.S. CODE	PRODUCT DESCRIPTION
	3105.30 00	Diammonium hydrogenorthophosphate (diammonium phosphate)
	3105.40 00	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)
	3105.51 00	Other mineral or chemical fertilizers containing nitrates and phosphates
	3105.59 00	Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorous other than 3105.51 00
	3105.60 00	Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium
	3105.90 00	Other fertilizers
HEADING NO.	H.S. CODE	PRODUCT DESCRIPTION
38.08	3808.10 20	Intermediate preparations for the manufacture of agricultural insecticides
	3808.10 90	Other (insecticides, put up in forms or packings for retail sale or as preparation articles)
	3808.20 00	Fungicides
	3808.30 00	Herbicides, anti-sprouting products and plant-growth regulators
	3808.40 00	Disinfectants
	3808.90 00	Acaricide
		Molluscicide
		Nematicide
		Bactericide
		Bio-pesticides
38.24	3824.90 00	Fruit ripening retardant and chemical preparations for the general well-being of animals or fish
39.25	3925.90 00	Pig/poultry slats
39.26	3926.90 20	Synthetic floats for fishing nets
	3926.90 30	Poultry feeders
	3926.90 90	Transportable grain storage
40.11	4011.91 10	New pneumatic tires, of rubber having a "herring-bone" or similar tread of a kind used on agricultural tractor
	4011.99 00	Agricultural tractor tires
76.12	7612.90 90	MVE cryogenic aluminum storage tank (semen tank)
82.08	8208.40 00	Knives and cutting blades for agricultural, horticultural or forestry machines
84.07	8407.31 00	Reciprocating piston engines, of a cylinder capacity not exceeding 50 cc, for pedestrian controlled tractors
	8407.32 00	Reciprocating piston engines, of a cylinder capacity exceeding 50 cc but not exceeding 250 cc, for pedestrian controlled tractors

HEADING NO.	H.S. CODE	PRODUCT DESCRIPTION
	8407.33 00	Reciprocating piston engines, of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc, for pedestrian controlled tractors
	8407.34 20	Reciprocating piston engines, of a cylinder capacity exceeding 1,000 cc but not exceeding 1,100 cc, for pedestrian controlled tractors
84.08	8408.10 00	Marine propulsion engines
	8408.20 20	Compression-ignition internal combustion piston engines of a kind used for the propulsion of pedestrian controlled tractors of Chapter 87
	8408.90 10	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) rated at 25 hp and below, other than marine propulsion engines or engines for the propulsion of vehicles of Chapter 87
84.19	8419.31 00	Dryers for agricultural products including grain silos fitted with mechanical and/or thermal equipment
84.24	8424.81 10	Drip irrigation systems (agricultural or horticultural appliances)
	8424.81 90	Agricultural sprayers
	8424.90 10	Parts of the goods of subheading No. 8424.81 10
84.32	8432.10 00	Ploughs
	8432.21 00	Disc harrows
	8432.29 00	Other harrows, scarifiers, cultivators, weeders and hoes:
	8432.30 00	Seeders, planters and transplanters
	8432.40 00	Manure spreaders and fertiliser distributors
	8432.80 00	Other agricultural, horticultural or forestry machinery for soil preparation or cultivation
	8432.90 00	Parts
84.33	8433.30 00	Other haymaking machinery
	8433.40 00	Straw or fodder balers, including pick-up balers
	8433.51 00	Combined harvester-threshers
	8433.52 00	Other threshing machinery
	8433.53 00	Root or tuber harvesting machines
	8433.59 00	Other (cotton pickers and cotton ginning machines)
	8433.60 00	Machines for cleaning sorting or grading eggs, fruit or other agricultural produce
	8433.90 00	Parts of heading No. 84.33
84.34	8434.10 00	Milking machines
	8434.20 00	Dairy machinery
	8434.90 00	Parts of milking machines and dairy machinery
84.36	8436.10 00	Machinery for preparing animal feeding stuffs

HEADING NO.	H.S. CODE	PRODUCT DESCRIPTION
	8436.21 00	Poultry incubators and brooders
	8436.29 00	Other poultry-keeping machinery
	8436.80 10	Automated horticultural climate control plant and equipment
	8436.80 90	Other agricultural, horticultural, forestry, bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment
	8436.91 00	Parts of poultry-keeping machinery or poultry incubators and brooders
	8436.99 00	Other parts of heading No. 84.36
84.37	8437.10 10	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables, for bread grains (e.g., wheat , rye); winnowing and similar cleaning machines for seeds, grains or dried leguminous vegetables
	8437.10 90	Machinery for cleaning, sorting or grading seed, grain or dried leguminous vegetables - other than for bread grains (e.g., wheat and rye)
	8437.80 10	Rice hullers and cone type rice mills; coffee and corn mills, industrial type
	8437.80 90	Other machinery used in the milling industry or for the working of cereals or dried leguminous vegetables other than those of HS Subheading 8437.80 10
	8437.90 00	Parts of Sub heading Nos. 8437.10 10 and 8437.80 90
84.38	8438.30 00	Machinery for sugar manufacture
	8438.80 00	Machinery for processing of fish, crustaceans and molluscs
84.81	8481.80 50	Hog nipple waterer
85.26	8526.10 00	Radar apparatus
	8526.91 00	Radio navigational aid apparatus (e.g., radio buoy, global positioning system, other marine electronic equipment)
85.39	8539.49 00	Ultra-violet or infra-red lamps (ASA attraction lights)
85.41	8541.40 00	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels
87.01	8701.10 10	Components, parts and/or accessories for assembly of pedestrian controlled tractors
87.04	8704.21 10	Refrigerated vans with compression-ignition internal combustion piston engines, of g.v.w. not exceeding 5 tonnes
	8704.22 11	Refrigerated vans with compression-ignition internal combustion piston engines, of g.v.w. exceeding 5 tonnes up to 6 tonnes
	8704.22 91	Refrigerated vans with compression-ignition internal combustion piston engines, of g.v.w. exceeding 6 tonnes but not exceeding 20 tonnes

HEADING NO.	H.S. CODE	PRODUCT DESCRIPTION
	8704.23 10	Refrigerated vans with compression-ignition internal combustion piston engines, of g.v.w. exceeding 20 tonnes
	8704.31 10	Refrigerated vans with spark ignition internal combustion piston engines, of g.v.w. not exceeding 5 tonnes
	8704.32 11	Refrigerated vans with spark ignition internal combustion piston engine, of g.v.w. exceeding 5 tonnes up to 6 tonnes
	8704.32 91	Refrigerated vans with spark ignition internal combustion piston engines, of g.v.w. exceeding 6 tonnes
87.16	8716.20 00	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes
89.01	8901.30 00	Refrigerated vessels, other than those of subheading No. 8901.20 00
	8901.90 10	Other vessels for the transport of goods and other vessels for the transport of both persons and goods; over 500 GT
89.02	8902.00 10	Fishing vessels of 250 GT and above
		Catcher boats
		Fish carriers, etc
94.06	9406.00 10	Greenhouses equipped with mechanical or thermal equipment
95.07	9507.90 00	Other (purse seine nets and accessories)

ANNEX "C"
**LIST OF AGRICULTURE AND FISHERIES INPUTS, MACHINERY AND EQUIPMENT ELIGIBLE
FOR TARIFF-EXEMPT IMPORTATION FOR FIVE (5) YEARS**

(All agriculture and fisheries enterprises must secure a Certificate of Eligibility and Import
Consolidator must secure a Certificate of Accreditation)

HEADING NO.	H.S. CODE	PRODUCT DESCRIPTION
07.13	0713.10 00	Peas (<i>Pisum sativum</i> , dried, shelled, whether or not skinned or split)
	0713.20 00	Chickpeas (<i>garbanzos</i> dried, shelled, whether or not skinned or split)
	0713.31 00	Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek
	0713.33 00	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)
12.01	1201.00 00	Soya beans, whether or not broken.
25.22	2522.20 00	Slaked lime
28.35	2835.25 10	Calcium hydrogenorthophosphate ("dicalcium phosphate") feed grade
29.36	2936.10 00	Provitamins, unmixed
	2936.21 00	Vitamin A and its derivatives, unmixed
	2936.22 00	Vitamin B1 and its derivatives, unmixed
	2936.23 00	Vitamin B2 and its derivatives, unmixed
	2936.24 00	D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives, unmixed
	2936.25 00	Vitamin B6 and its derivatives, unmixed
	2936.26 00	Vitamin B12 and its derivatives, unmixed
	2936.27 00	Vitamin C and its derivatives, unmixed
	2936.28 00	Vitamin E and its derivatives, unmixed
	2936.29 00	Other vitamins and their derivatives, unmixed
	2936.90 00	Intermixture of vitamins and derivatives thereof, including natural concentrates
29.37	2937.92 00	Oestrogens and progestogens
	2937.99 00	Other hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones
29.41	2941.10 00	Penicillins and their derivatives with a penicillanic acid structure; salts thereof
	2941.20 00	Streptomycins and their derivatives; salts thereof
	2941.30 00	Tetracyclines and their derivatives; salts thereof
	2941.40 00	Chloramphenicol and its derivatives; salts thereof
	2941.50 00	Erythromycin and its derivatives; salts thereof
	2941.90 00	Other antibiotics
30.03	3003.10 00	Medicaments containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives, not put up in measured doses or packings for retail sale

HEADING NO.	H.S. CODE	PRODUCT DESCRIPTION
	3003.20 00	Medicaments containing other antibiotics not put up in measured doses or packings for retail sale
	3003.39 00	Medicaments containing hormones or other products of heading No. 29.37 but not containing antibiotics other than 3003.31 00 not put up in measured doses or packings for retail sale
	3003.90 00	Other medicaments, not put up in measured doses or packings for retail sale
30.04	3004.10 00	Medicaments containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives, put up in measured doses or packings for retail sale
	3004.20 00	Medicaments containing other antibiotics put up in measured doses or packings for retail sale
	3004.32 00	Medicaments containing adrenal cortical hormones put up in measured doses or packings for retail sale
	3004.39 00	Medicaments containing hormones or other products of heading No. 29.37 but not containing antibiotics other than 3004.32 00 put up in measured doses or packings for retail sale
	3004.50 00	Other medicaments containing vitamins or other products of heading No. 29.36
	3004.90 90	Other medicaments, other than 3004.90 10 and 3004.90 20, put up in measured doses or packings for retail sale
31.02	3102.10 00	Urea, whether or not in aqueous solution
	3102.21 00	Ammonium sulphate
	3102.29 00	Double salts and mixture of ammonium sulphate and ammonium nitrate
	3102.30 00	Ammonium nitrate, whether or not in aqueous solution
	3102.40 00	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances
	3102.50 00	Sodium nitrate
	3102.60 00	Double salts and mixtures of calcium nitrate and ammonium nitrate
	3102.70 00	Calcium cyanamide
	3102.80 00	Mixture of urea and ammonium nitrate in aqueous solution or ammoniacal solution
	3102.90 00	Other, mineral or chemical fertilizers, nitrogenous including mixtures not specified in the forgoing subheadings of 31.02
39.17	3917.21 00	Tubes, pipes and hoses of polymers of ethylene, rigid
	3917.22 00	Tubes, pipes and hoses of polymers of propylene, rigid
	3917.23 00	Tubes, pipes and hoses of polymers of vinyl chloride, rigid
	3917.29 00	Other plastic tubes, pipes and hoses, rigid
	3917.31 00	Plastic flexible tubes, pipes and hoses having a minimum burst pressure of 27.6 MPa
	3917.32 90	Other plastic tube, pipes and hoses not reinforced or otherwise combined with other materials, without fittings, other than 3917.32 10

HEADING NO.	H.S. CODE	PRODUCT DESCRIPTION
	3917.33 00	Other plastic tubes, pipes and hoses not reinforced or otherwise combined with other materials, with fittings
	3917.39 00	Other plastic tubes, pipes and hoses other than 3917.10 00 to 3917.33 00
	3917.40 00	Plastic fittings
39.23	3923.10 00	Plastic boxes, cases, crates & similar articles
	3923.21 90	Sacks and bags, of polymers of ethylene other than 3923.21 10
	3923.29 90	Sacks and bags, of other plastics, other than 3923.29 10
	3923.30 00	Carbons, bottles, flasks, and similar articles, of plastics, other than polycarbonate
	3923.50 00	Plastic stoppers, lids, caps and other closures
39.25	3925.10 00	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l.
40.10	4010.11 00	Conveyor belts or belting, of vulcanized rubber, reinforced only with metal
	4010.12 00	Conveyor belts or belting, of vulcanized rubber, reinforced only with textile materials
	4010.13 00	Conveyor belts or belting, of vulcanized rubber, reinforced only with plastics
	4010.19 00	Other conveyor belts or belting, of vulcanized rubber
40.16	4016.94 00	Boat or dock fenders, whether or not inflatable, of vulcanized rubber
	4016.99 90	Rubber parts for agricultural/fishery machinery, equipment and vehicles
40.17	4017.00 00	Articles of hard rubber for agriculture or fishery use
48.11	4811.40 00	Wax paper
48.19	4819.10 00	Cartons, boxes and cases, of corrugated paper or paper board
	4819.20 00	Folding cartons, boxes and cases, of non-corrugated paper or paper boards
	4819.30 00	Sacks and bags, having a base width of 40 cm or more
	4819.40 00	Other sacks and bags, including cones
	4819.50 00	Other packing containers, including record sleeves
73.12	7312.10 90	Purse seine cable
73.14	7314.12 00	Endless bands for machinery, of stainless steel
	7314.13 00	Other endless bands for machinery
	7314.14 00	Other woven cloth, of stainless steel
73.15	7315.89 10	Anchor chain
73.16	7316.00 00	Parachute anchors
73.26	7326.90 10	Ships' rudders, of steel
82.01	8201.10 00	Spades and shovels
	8201.20 00	Forks
	8201.30 00	Mattocks, picks, hoes and rakes
	8201.40 00	Axes, bill hooks and similar hewing tools

HEADING NO.	H.S. CODE	PRODUCT DESCRIPTION
	8201.50 00	Secateurs and similar one-handed pruners and shears (including poultry shears)
	8201.60 00	Hedge shears, two-handed pruning shears and similar two-handed shears
	8201.90 00	Other hand tools of a kind used in agriculture, horticulture or forestry
84.09	8409.91 00	Parts suitable for use solely or principally with spark-ignition internal combustion piston engines
	8409.99 00	Other parts suitable for use solely or principally with the engines of heading Nos. 84.07 or 84.08
84.13	8413.20 00	Hand pumps, other than those of subheading No. 8413.11 00 or 8413.19 00
	8413.50 00	Other reciprocating positive displacement pumps
	8413.60 00	Other rotary positive displacement pumps
	8413.70 90	Other centrifugal pumps (e.g., hydraulic pump, brine water pump)
	8413.81 00	Other pumps for liquids (e.g., hydraulic Pumps)
	8413.82 00	Liquid elevators
	8413.91 90	Parts of pumps of Subheading Nos. 8413.50 00, 8413.60 00, 8413.70 90 and 8413.81 00
	8413.92 00	Parts of liquid elevators
84.14	8414.30 00	Compressors of a kind used in refrigerating equipment
84.18	8418.10 90	Combined refrigerator-freezers, fitted with external door, other than of the household type
	8418.30 00	Freezers of the chest type, not exceeding 800 l capacity
	8418.69 90	Cold storage
	8418.99 00	Other parts of 8418.10 90; 8418.30 00; and 8418.69 90
84.22	8422.20 00	Machinery for cleaning or drying bottles or other containers
	8422.30 00	Machinery for filling, closing, sealing or labeling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages
	8422.40 00	Other packing or wrapping machinery (including heat-shrink wrapping machinery)
	8422.90 00	Parts of heading Nos. 8422.30 00 and 8422.40 00
84.23	8423.20 00	Scales for continuous weighing of goods on conveyors
	8423.30 00	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales
	8423.82 00	Other weighing machinery having a maximum weighing capacity exceeding 30 kg. but not exceeding 5,000 kg
	8423.89 00	Other weighing machinery having a maximum weighing capacity exceeding 5,000 kg
	8423.90 00	Weighing machine weights of all kinds; parts of weighing machinery
84.25	8425.31 00	Other winches powered by electric motor

HEADING NO.	H.S. CODE	PRODUCT DESCRIPTION
	8425.39 00	Electrical/hydraulic winches, purse seine winches
84.26	8426.11 00	Overhead traveling cranes on fixed support
	8426.12 00	Mobile lifting frames on tyres and straddle carriers
	8426.19 00	Other cranes
84.27	8427.10 00	Self-propelled trucks powered by an electric motor
	8427.20 00	Other self-propelled trucks
	8427.90 00	Other trucks
84.28	8428.20 00	Pneumatic elevators and conveyors
		Other continuous-action elevators and conveyors, for goods or materials:
	8428.31 00	Specially designed for underground use
	8428.32 00	Other, bucket type
	8428.33 00	Other, belt type
	8428.39 00	Other
	8428.50 00	Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment
	8428.90 00	Other machinery
84.31	8431.20 00	Parts of machinery of heading No. 84.27
	8431.31 00	Of lifts, skip hoists or escalators, of machinery of heading No. 84.28
	8431.39 00	Other parts of machinery of heading No. 84.28
	8431.41 00	Buckets, shovels, grabs and grips
	8431.49 90	Other parts
84.79	8479.20 00	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils
	8479.90 00	Parts of 8479.20 00
84.81	8481.10 00	Pressure-reducing valves
	8481.20 00	Valves for oleohydraulic or pneumatic transmission
	8481.30 00	Check valves
	8481.40 00	Safety or relief valves (e.g., for refer system)
	8481.80 20	Gate valves
84.83	8483.40 00	Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters
	8483.50 00	Flywheels and pulleys, including pulley blocks
84.85	8485.10 00	Ships' or boats' propellers and blades therefore
85.01	8501.10 00	Motors of an output not exceeding 37.5 W
	8501.20 00	Universal AC/DC motors of an output exceeding 37.5 W
	8501.31 00	Other DC motors; DC generators of an output not exceeding 750 W
	8501.32 00	Other DC motors; DC generators of an output exceeding 750 W but not exceeding 75 kW

HEADING NO.	H.S. CODE	PRODUCT DESCRIPTION
	8501.33 00	Other DC motors; DC generators of an output exceeding 75 kW but not exceeding 375 kW
	8501.34 00	Other DC motors; DC generators of an output exceeding 375 kW
	8501.40 00	Other AC motors, single-phase
	8501.51 00	Other AC motors, multi-phased of an output not exceeding 750 W
	8501.52 00	Other AC motors, multi-phased of an output exceeding 750 W but not exceeding 75 kW
	8501.53 00	Other AC motors, multi-phased of an output exceeding 75 kW
	8501.61 00	AC generators (alternators) of an output not exceeding 75 kVA
	8501.62 00	AC generators (alternators) of an output exceeding 75 kVA but not exceeding 375 kVA
	8501.63 00	AC generators (alternators) of an output exceeding 375 kVA but not exceeding 750 kVA
	8501.64 00	AC generators (alternators) of an output exceeding 750 kVA
85.02	8502.11 00	Generating sets with compression-ignition, internal combustion piston engines (diesel or semi-diesel) engines of an output not exceeding 75 kVA
	8502.20 00	Generating sets with spark-ignition internal combustion piston engines
	8502.31 00	Wind powered, generating set
85.03	8503.00 00	Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02
85.04	8504.40 00	Static converters
85.25	8525.10 10	Transmission apparatus other than apparatus for radio-broadcasting or television
87.01	8701.10 90	Pedestrian controlled tractors
	8701.20 00	Road tractors for semi-trailers
	8701.30 00	Track-laying tractors
	8701.90 00	Other wheeled tractors
87.04	8704.10 00	Dumpers designed for off-highway use
89.05	8905.90 00	Floats,
		Light boats and accessories
		Skiff boats (for pulling nets)
89.06	8906.00 00	Life boats
90.18	9018.31 00	Syringes, with or without needles
	9018.32 00	Tubular metal needles and needles for sutures
	9018.90 00	Other instruments and appliances
94.05	9405.40 20	Searchlights and other spotlights
95.07	9507.10 00	Fishing rods
	9507.20 00	Fish hooks, whether or not snelled
	9507.30 00	Fishing reels