



MALACAÑAN PALACE
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

EXECUTIVE ORDER NO. 105

**MODIFYING THE RATES OF IMPORT DUTY ON RICE, AND
CREATING AN INTER-AGENCY GROUP FOR THE EFFECTIVE
IMPLEMENTATION THEREOF**

WHEREAS, Section 13, Article XII of the Constitution provides that the State shall pursue a trade policy that serves the general welfare;

WHEREAS, Section 1608 of Republic Act (RA) No. 10863 or the "Customs Modernization and Tariff Act" empowers the President, in the interest of general welfare and national security, and upon recommendation of the Department of Economy, Planning and Development (DEPDev), to increase or reduce at any level and/or remove existing rates of import duty, in one or several stages;

WHEREAS, Section 7(a) of RA No. 8178 or the "Agricultural Tariffication Act," as amended by RA Nos. 11203 and 12078, authorizes the President to increase, reduce, revise, or adjust existing rates of import duty up to the bound rate committed by the Philippines under the World Trade Agreement on Agriculture and the ASEAN Trade in Goods Agreement, including any necessary change in classification applicable to the importation of rice;

WHEREAS, Executive Order (EO) No. 62 (s. 2024) set forth the Most Favored Nation (MFN) tariff rates on rice at 15% for both in-quota and out-quota, subject to review every four (4) months from the effectivity of the said Order;

WHEREAS, according to the Economy and Development (ED) Council, it is necessary to amend EO No. 62 and implement a tariff mechanism specifically for rice to ensure that government efforts and interventions will stabilize the retail prices of rice, help Filipino farmers sell their *palay* at a fair and reasonable price, and ensure food security in the country; and

WHEREAS, on 04 November 2025, the ED Council resolved to maintain the MFN tariff rate on rice at 15% until 31 December 2025 for both in-quota and out-quota,

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and implement a mechanism for the adjustment of MFN tariff rate on rice depending on international market conditions starting 01 January 2026;

NOW THEREFORE, I, FERDINAND R. MARCOS, JR., President of the Philippines, by virtue of the powers vested in me by the Constitution and existing laws, do hereby order:

Section 1. Rates of Import Duty. The articles specifically listed in Annex A hereof, as classified in compliance with Section 1611 of RA No. 10863, shall be subject to the MFN rates of duty in accordance with the schedule indicated opposite the articles.

Section 2. MFN Tariff Rate Adjustment. The MFN rates of duty on rice, both in-quota and out-quota, under EO No. 62 shall be maintained until 31 December 2025.

Beginning 01 January 2026, the MFN rates of duty on rice shall be: (a) increased by five (5) percentage points per five percent (5%) decrease in international rice prices; or (b) decreased by five (5) percentage points per five percent (5%) increase in international rice prices. However, the MFN rates of duty on rice, both in-quota and out-quota, shall in no case be below 15% or above 35%.

Section 3. Inter-Agency Group on Rice Tariff Adjustment. An Inter-Agency Group on Rice Tariff Adjustment ("Inter-Agency Group") is hereby created. It shall be composed of representatives from the following: (a) DEPDDev; (b) Department of Agriculture (DA); (c) Department of Trade and Industry; (d) Department of Finance; and (e) Office of the Special Assistant to the President for Investment and Economic Affairs.

The Inter-Agency Group is hereby directed to formulate the guidelines necessary to implement this Order. Said guidelines shall include, among others, the determination of the thresholds, certification by the DA that said thresholds or trigger price levels have been reached, monitoring period, and other relevant details regarding the adjustment of the MFN rates of duty on rice under Sections 1 and 2 hereof.

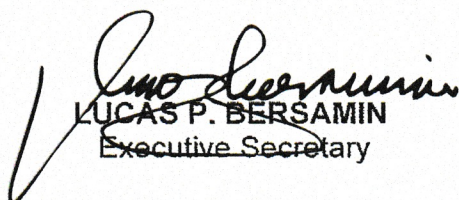
Section 4. Repeal. EO No. 62 is hereby amended. All other issuances, administrative rules and regulations, or parts thereof, which are inconsistent with this Order are hereby repealed or modified accordingly.

Section 5. Separability. If any provision or part of this Order is declared invalid or unconstitutional, the other provisions not affected thereby shall remain valid and subsisting.

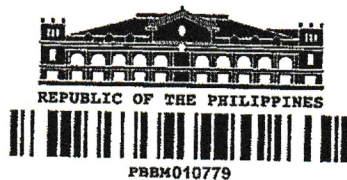
Section 6. Effectivity. This Order shall take effect 15 days after its complete publication in the Official Gazette or in a newspaper of general circulation.

DONE, in the City of Manila, this 7th day of November, in the Year of our Lord, Two Thousand and Twenty-Five.

By the President:


LUCAS P. BERSAMIN
Executive Secretary





ANNEX A

Hdg. No.	AHTN 2022 Code	Description	MFN Rate of Duty (%)	
			Upon Effectivity – 31 December 2025	Starting 01 January 2026
(1)	(2)	(3)	(5)	(6)
10.06		Rice.		
	1006.10	- Rice in the husk (paddy or rough) :		
	1006.10.10	-- X X X		
	1006.10.90	-- Other :		
	1006.10.90.100	--- In-Quota	15	15*
	1006.10.90.200	--- Out-Quota	15	15*
	1006.20	- Husked (brown) rice :		
	1006.20.10	-- Hom Mali rice :		
	1006.20.10.100	--- In-Quota	15	15*
	1006.20.10.200	--- Out-Quota	15	15*
	1006.20.90	-- Other :		
	1006.20.90.100	--- In-Quota	15	15*
	1006.20.90.200	--- Out-Quota	15	15*
	1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed :		
	1006.30.30	-- Glutinous rice :		
	1006.30.30.100	--- In-Quota	15	15*
	1006.30.30.200	--- Out-Quota	15	15*
	1006.30.40	-- Hom Mali rice :		
	1006.30.40.100	--- In-Quota	15	15*
	1006.30.40.200	--- Out-Quota	15	15*
	1006.30.50	-- Basmati rice :		
	1006.30.50.100	--- In-Quota	15	15*
	1006.30.50.200	--- Out-Quota	15	15*
	1006.30.60	-- Malys rice :		
	1006.30.60.100	--- In-Quota	15	15*
	1006.30.60.200	--- Out-Quota	15	15*
	1006.30.70	-- Other fragrant rice :		
	1006.30.70.100	--- In-Quota	15	15*
	1006.30.70.200	--- Out-Quota	15	15*
		-- Other :		
	1006.30.91	--- Parboiled rice :		
	1006.30.91.100	---- In-Quota	15	15*
	1006.30.91.200	---- Out-Quota	15	15*
	1006.30.99	---- Other :		
	1006.30.99.100	---- In-Quota	15	15*
	1006.30.99.200	---- Out-Quota	15	15*
	1006.40	- Broken rice :		
	1006.40.10	-- Of a kind used for animal feed :		

Hdg. No.	AHTN 2022 Code	Description	MFN Rate of Duty (%)	
			Upon Effectivity – 31 December 2025	Starting 01 January 2026
(1)	(2)	(3)	(5)	(6)
	1006.40.10.100	--- In-Quota	15	15*
	1006.40.10.200	--- Out-Quota	15	15*
	1006.40.90	-- Other :		
	1006.40.90.100	--- In-Quota	15	15*
	1006.40.90.200	--- Out-Quota	15	15*

* The tariff rates shall be adjusted pursuant to the relevant provisions of this Order and upon certification by the Department of Agriculture that the trigger price levels have been reached.