

**[ BOC MEMORANDUM, December 22, 1997 ]**

**UNCONSTITUTIONALITY OF THE OIL DEREGULATION LAW R.A.  
8180**

In view of the Supreme Court Decision in G.R. Nos. 124360 and 127867 entitled Francisco S. Tatad, et., al., Petitioners versus Hon. Ruben D. Torres, et. al., Respondents., declaring R.A. 8180 or the "Act Deregulating the Downstream Oil Industry and For Other Purposes", as unconstitutional, and which in the clear language of the Court, has the inevitable consequence of reviving the old law that it has repealed or particularly, the revival of the old tariff rates of 10% for crude oil and 20% for refined petroleum products, which Decision shall become final and executory on 19 December 1997, you are hereby directed to observe/comply with the following:

- 1) Submit the list of oil shipments which were entered after the Deregulation Act came into effect (or specifically on April 16, 1996), up to 19 December 1997, when the declaration of nullity of the law shall have become final/executory, as well as the amount of duties/taxes actually collected (at 3% or 7% as the case may be);
- 2) Impose the old rates of 10% for crude oil and 20% for refined petroleum products, effective 19 December 1997 when the Decision of Unconstitutionality of R.A. 8180, becomes final.

For strict compliance.

(SGD.) GUILLERMO L. PARAYNO, JR.  
*Commissioner of Customs*



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