



March 14, 2019

**CUSTOMS MEMORANDUM CIRCULAR**

NO. 82 - 2019

To: All Deputy Commissioners  
All Directors and Division Chiefs  
All District/Port Collectors  
All Others Concerned

**SUBJECT: Tariff Dispute Ruling**

Pursuant to Commission Order No. 2018-1 (Rules of Procedure on Disputes Involving Tariff Classification), attached is the certified true copy of Tariff Classification Circular Dispute Ruling (TCC/DR) No. 19-005 issued on 26 February 2019.

For your information and guidance.

For record purposes, please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt thereof.

  
**REY LEONARDO B. GUERRERO**  
Commissioner

**MAR 18 2019**  
  
Bureau of Customs  
Office of the Commissioner  
19-06901

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION  
IMPORTS ASSESSMENT SERVICE

TCC (DR) No. 19-005

26 February 2019

**ATTY. ELVIRA L. CRUZ**  
District Collector  
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Cebu City  
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Bureau of Customs  
Office of the Commissioner  
19-06901

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**SUBJECT: RULING ON THE TARIFF CLASSIFICATION OF "STEEL PIG GESTATION EQUIPMENT AND ACCESSORIES", CONSIGNED TO CAGAYAN CORN PRODUCTS CORPORATION AND PROCESSED UNDER IMPORT ENTRY NO. C-35304, PORT OF CEBU**

Dear District Collector Cruz:

This refers to the tariff classification of subject article which was referred to this Commission for proper ruling by Mr. Elmer S. Bailio, Head of the Valuation and Classification Review Committee (VCRC)-Technical, Bureau of Customs (BOC), Port of Cebu, via a letter received on 22 January 2019.

We have taken note of the fact that the above-mentioned article has already been lodged with BOC, Port of Cebu, per Import Entry No. C-35304 and since there is a disagreement as to the tariff classification, we consider the submission as a dispute. Thus, on 29 January 2019, we required the importer, Mr. Jonas Go, to provide additional information to properly classify subject article. The Commission received the information on 04 February 2019.

Based on due examination of the documents, pictures, and information submitted, subject article is an unassembled series of prefabricated farrowing pens for sows. It consists of various structural steel elements, including cast iron panels, fittings, tubular sections, levers, handles, and cage doors, among others. Each assembled set will form farrowing pens with raised stainless steel chassis, panels, butterfly doors, and grates and flooring of cast iron.

Furthermore, information provided by the importer showed that subject article is not a machinery classifiable in Section XVI of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017.

Heading 73.08 of the AHTN 2017 covers, among others, plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers complete or incomplete metal structures, as well as parts of structures. For the purpose of this heading, these structures are characterized by the fact that once they are put in position, they generally remain in that position. They are usually made up from bars, rods, tubes, angles, shapes, sections, sheets, plates, wide flats including so-called universal plates, hoop, strip, forgings or castings, by riveting, bolting, welding, etc.

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Accordingly, subject article is classifiable under AHTN 2017 subheading 7308.90.99 with a Most Favoured Nation (MFN) rate of duty of 10% *ad valorem*, and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E".

This is for compliance by the BOC pursuant to Section 1100 of Republic Act No. 10863 otherwise known as the Customs Modernization and Tariff Act (CMTA).

Thank you.

Very truly yours,

*Li P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson



cc: **Mr. Rey Leonardo B. Guerrero**  
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