



**MEMORANDUM**

TO : **DISTRICT COLLECTOR and  
SUB-PORT COLLECTORS  
ALL PERSONNEL CONCERNED**

FROM : **ATTY. EDWARD JAMES A. DY BUCO**  
Deputy Commissioner  
Assessment and Operations Coordinating Group

SUBJECT : **REMOVAL OF EXCISE TAX ON HS CODE 3004.90.91**

DATE : January 8, 2020

---

Relative to the recommendation from the Management Information System and Technology Group (MISTG), all concerned are informed on the removal of Excise Tax (ET) under the tariff heading **3004.90.91 --- CONTAINING SODIUM CHLORIDE OR GLUCOSE, FOR INFUSION** as implemented in the E2M system effective December 16, 2019.

The aforesaid is pursuant to Republic Act (RA) 10963 Section 47, Chapter VI, Title VI of NIRC, excluding the HS Code from the list of products subject to ET, as verified by the Excise Large Tax Division, Bureau of Internal Revenue (ELTD, BIR)

For your information and guidance.

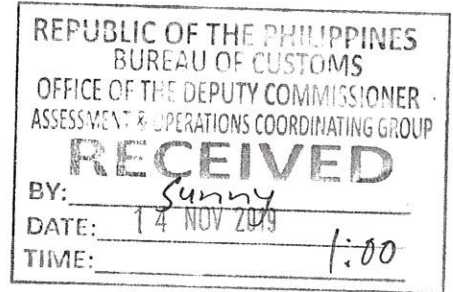
# LORRIE MYE SIODINA-FILIO

*ht*  
**MASTER COPY**

37 Sterling St., Jem 9 & 10 Subdivision, Tandang Sora Quezon City  
TIN no. 194-793-285-000

November 14, 2019

**EDWARD JAMES A. DY BUCO**  
Deputy Commissioner  
Assessment and Operations Coordinating Group  
Port of Manila



BOC-01-02215

**Subject: REQUEST TO REMOVE EXCISE TAX UNDER H.S.CODE 3004.90.91**

Dear Sir,

In behalf of our client, **Fresenius Medical Care Philippines, Inc.** the undersigned would like to request your good office for the removal of excise tax under **HS code 3004.90.91**. Said HS code refers to sub-heading " - - - Containing sodium chloride or glucose, for infusion"

Under R.A 10963 Section 47 refers to new section designated as Section 150-B under Chapter VI, Title VI of NRIC, as amended, refers to "Sweetened Beverages" while Chapter 30 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 refer to "Pharmaceutical products". Further, Revenue Regulation 20-2018 of Bureau of Internal Revenue did not indicate in any section that this commodity description will fall under the enforcement and collection of excise tax. Therefore, H.S. Code 3004.90.91 with excise tax on lodgment of entry will contradict to the regulation of the Bureau of Internal Revenue and should be give much review or evaluation in order to be corrected on the BOC system the soonest possible time.

Kindly refer to attached Bureau of Internal Revenue Authority to Release Imported Goods (ATRIG) with legal basis of Title VI of NIRC, 1997 as amended by RA 10963 with non-imposition of Excise Tax but subject to Value Added Tax.

Thank you very much for your usual kind consideration given to us.

Very truly yours,

*[Signature]*  
**LORRIE MYE S. FILIO**  
Licensed Customs Broker

*BIR Excise Div*  
*8922-58-06*  
*Sharing*

