



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

CUSTOMS MEMORANDUM ORDER

NO. 27-2003

SUBJECT: Tariff Classification of Wheat

In order to monitor more closely wheat importations and thus prevent their misclassification, the following are hereby prescribed:

1. For tariff purposes, wheat shall be classified as follows:
 - 1.1 Under HS 1001.9090 (Food Grade) when all the following elements are present:
 - 1.1.1 the importer/consignee of the imported wheat is a flour miller as per attached list (Annex 'A'), which shall form as integral part of this Order
 - 1.1.2 the wheat importation consists of any of those listed in Annex 'A' according to the country of origin indicated therein
 - 1.1.3 the wheat importation is entered/unloaded in the Port of Discharge indicated opposite the name of the flour miller, as per Annex 'A'
 - 1.2 Under HS 1001.9010 (Feed Grade)
 - 1.2.1 When any or all of the elements prescribed under 1.1 above is not present.
 - 1.2.2 All other wheat importations by non-flour millers, i.e., importers/consignees NOT listed in Annex 'A'
2. Any issue arising from this Order shall be resolved in an appropriate protest or VCRC case.
3. In case of a VCRC case, the following applies: *Am*

- 3.1 The shipment may qualify for Tentative Release upon payment of the taxes and duties as per declaration and the posting of cash bond to cover the tariff deferential.
- 3.2 The Tentative Release granted by the VCRC shall, prior to the release of the shipment from Customs custody, be subject to CLEARANCE by the Commissioner of Customs or his duly authorized representative. For this purpose, the District/Port Collector concerned shall forward to the Office of the Commissioner the Tentative Release papers, together with all pertinent shipping and supporting documents, including, but not limited to, contract of sale, phytosanitary certificate and certificate of quality.

In the case of Outports, the required documents shall be faxed to the Office of the Commissioner of Customs to any of these numbers: 527-1953/527-4573.

- 3.3 In resolving the classification issue, the VCRC shall consider the importer/consignee, type/source of wheat and port of discharge of the wheat importation, as indicated in Annex 'A', and require the concerned importer/consignee to submit additional proofs/evidences, including, but not limited to, proofs of sale or consumption of said wheat importation, certificate of quality issued by manufacturing country and contract of sale.
- 3.4 Any VCRC decision adverse to the government shall be subject to automatic review by the Commissioner of Customs.

The District Collector shall be responsible for the smooth, proper and effective implementation of this Order in all cases under his/her jurisdiction, where it applies.

All signatories to the entry or any certificate/report shall be liable for any flaw/defect found therein.

All customs orders, rules and memoranda, or parts thereof, that are inconsistent with this Order are hereby repealed or modified accordingly.

This Order takes effect immediately upon signing.


ANTONIO M. BERNARDO
Commissioner

Date Signed 3/11/03

ANNEX "A"

**List of Flour Millers with their Designated Port of Discharge and
Commodity Description of Wheat Importation with Country of Origin**

<u>Company</u>	<u>Port of Discharge</u>
RFM Corp.	ATI, Mariveles /Manila
Liberty Flour Mills	ATI, Mariveles
Wellington Flour Mills	ATI, Mariveles
General Milling Corp.	Batangas/ Cebu
Pilmico Foods Corp.	Iligan City
Universal Robina Corp.	Manila/ Davao
Philippine Flour Mills	Hondagua, Quezon
Pacific Flour Mills	Batangas
San Miguel Foods Inc.	Batangas
Philippine Foremost Corp.	Manila/ Iloilo
Morning Star Corp.	ATI, Mariveles
Delta Milling Corp.	ATI, Mariveles
Monde Nissin Corp.	Batangas

<u>Commodity Description</u>	<u>Country of Origin</u>
#2 or Better Northern Spring/Dark Northern Spring (NS/DNS)	USA
#2 or Better Hard White Wheat (HWW)	USA
#2 or Better Hard/Soft Red Winter Wheat (HRW/SRW)	USA
#2 or Better Soft White Wheat (SWW)	USA
#2 or Better Western White Wheat (WWW)	USA
#2 or Better Canadian Western Red Spring Wheat (CWRS)	Canada
#2 or Better Canadian Western Soft Wheat (CWSW)	Canada
Australian Premium Hard Wheat (APHW)	Australia
Australian Standard White Wheat (ASWW)	Australia
Chinese Milling Wheat/ Chinese Wheat	China
Indian Milling Wheat/ Indian Wheat	India