



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MANILA 1099
South Harbor, Gate 3, Port Area, Manila

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January 15, 2019

CUSTOMS MEMORANDUM CIRCULAR
NO. 17-2019

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

SUBJECT: Tariff Classification Circulars/Dispute Rulings

Pursuant to Commission Order No. 2018-1 (Rules of Procedure on Disputes Involving Tariff Classification), attached are the certified true copies of Tariff Classification Circulars Dispute Rulings (TCC/DR) Nos. 18-016 and 18-030 issued on 20 December 2018.

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

JAN 21 2019





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCC (DR) No. 18-016

20 December 2018

MS. JOAN O. MOLINA

Licensed Customs Broker
Supply Oilfield Services, Inc.
19th Floor Pearlbank Centre
146 Valero St., Salcedo Village
Makati City
Tel. No.: 817 8919 Loc. 2037
Email: joan.molina@sos.com.ph ; joanmolina_lcb@yahoo.com

SUBJECT: TARIFF CLASSIFICATION OF "HAWK EYE III RECEIVER/POWER SUPPLY", "HAWK EYE IV RECEIVER/POWER SUPPLY", AND "DHV VIEWMAX LITE™" CONSIGNED TO SUPPLY OILFIELD SERVICES, INC. AND PROCESSED UNDER IMPORT ENTRY NO. C-90981, NAIA

Dear Ms. Molina:

This refers to the tariff classification of subject article which was referred to this Commission for appropriate ruling *via* email dated 07 July 2018.

We have taken note of the fact that the above-mentioned article has already been lodged with the Bureau of Customs (BOC), Ninoy Aquino International Airport (NAIA), per Import Entry No. C-90981 and since there is a disagreement as to the tariff classification, we consider your submission as a dispute on the tariff classification of subject importation. Thus, on 01 October 2018, we required the BOC District Collector to file her comment within five (5) days from receipt of our letter. However, after the lapse of the given period, the BOC failed to submit any comment to controvert your submission.

Based on due examination of the documents and information submitted, subject articles are as follows:

Product Name	Description
Hawk Eye III	Receiving unit for downhole video camera (DHV) that processes/converts video signals, enables the video operator to control the DHV ViewMax Lite™ camera views and/or starting or stopping of motor rotation via wireline cable to an automatic data processing machine (laptop) software. It also provides power supply to camera with sets at 350 VDC and 500 VDC.
Hawk Eye IV	
DHV ViewMax Lite™	Downhole video (DHV) digital camera with 30 fps frame rate, side and down view (360° view), for distant observation from wells with light-emitting diode (LED) and halogen as illuminations.

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Ma. Isabel M. de Guzman

MA. ISABEL M. DE GUZMAN
Records Officer III

1/08/19

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Heading 85.25 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, television cameras, digital cameras and video camera recorders. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that television cameras, digital cameras and video camera recorders of this group cover cameras that capture images and convert them into an electronic signal that is, among others, recorded in the camera as a still image or as a motion picture (i.e., digital cameras and video camera recorders).

On the other hand, heading 85.37 of the AHTN 2017 covers boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17. The pertinent HS EN state that boards, panels, consoles, desks, cabinets and other bases consist of an assembly of apparatus of the kind referred to in the two preceding headings (e.g., switches and fuses) on a board, panel, console, etc., or mounted in a cabinet, desk, etc. They usually also incorporate meters, and sometimes also subsidiary apparatus such as transformers, valves, voltage regulators, rheostats or luminous circuit diagrams. The goods of this heading vary from small switchboards with only a few switches, fuses, etc. (e.g., for lighting installations) to complex control panels for machine-tools, rolling mills, power stations, radio stations, etc., including assemblies of several of the articles cited in the text of this heading.

Accordingly, subject articles are classifiable under the following AHTN 2017 subheadings:

Product Name	AHTN 2017 Code	MFN Rate of Duty (%)
Hawk Eye III	8537.10.99C	5
Hawk Eye IV		
DHV ViewMax Lite™	8525.80.39	Zero

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,

Mariou P. Mendoza
MARILOU P. MENDOZA
Chairperson



cc: **MS. CARMELITA M. TALUSAN**
District Collector
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MA. ISABEL M. DE GUZMAN
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Tariff Commission

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

TCC (DR) No. 18-030

20 December 2018

MR. RIZALDY C. GONZALES

Supply Planning & Inventory Control Manager

Metro Drug, Inc.

Mañalac Ave, Taguig City,

Metro Manila

Telephone No. (632) 837 2121 to 38

Fax No. (632) 837 3044

Email: RGonzales@metrodrug.com.ph

SUBJECT: TARIFF CLASSIFICATION OF "BD 367983 VACUTAINER® SST™ BLOOD COLLECTION TUBE GEL AND CLOT ACTIVATOR" CONSIGNED TO METRO DRUG INC., AND PROCESSED UNDER ENTRY NO. C-141370-18, NAIA

Dear **Mr. Gonzales**:

This refers to the request for a dispute ruling on tariff classification of Metro Drug Inc. on "**BD 367983 Vacutainer® SST™ Blood Collection Tube Gel and Clot Activator**", with **TCC (DR) No. 18-030**, pursuant to Section 1100 of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).

We have taken note of the fact that the above-mentioned article has already been lodged with the Bureau of Customs (BOC), Port of Manila, per Import Entry No. C-141370-18. Thus, on 23 November 2018, we required the BOC District Collector to file her comment within an unextendible period of ten (10) working days from the receipt of our letter requesting her to comment on the tariff classification of subject importation, pursuant to Section 7 of Commission Order No. 2018-01. However, after the lapse of the given period, the BOC failed to submit any comment to controvert your submission.

Based on due examination of the documents and sample submitted, subject article is an evacuated, sterile plastic tube with a Hemogard® tube closure. The tube is under pre-defined vacuum for drawing an exact amount of blood. It contains spray-coated silica to aid in clotting and a polymer gel for serum separation. Subject article is used to collect and to transport, preserve, and store blood for analysis.

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Ma. Isabel M. de Guzman

MA. ISABEL M. DE GUZMAN

Records Officer III

Tariff Commission

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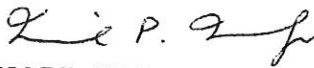
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Heading 90.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a very wide range of instruments and appliances which, in the vast majority of cases, are used only in professional practice (e.g., by doctors, surgeons, dentists, veterinary surgeons, midwives), either to make a diagnosis, to prevent or treat an illness or to operate, etc. The instruments of the heading may be made of any material (including precious metals).

Accordingly, subject article is classifiable under AHTN 2017 subheading 9018.39.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".

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).

Very truly yours,



MARILOU P. MENDOZA
Chairperson



cc: Ms. Carmelita M. Talusan
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Records Officer III
Tariff Commission

11/08/19