

TERRACOTTEM

BOC TARIFF CIRCULAR NO. 22-95, October 27, 1995

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FINDINGS:

Based on the product catalogue, Terracottem is a preparation containing the following ingredients:

1. Hydroabsorbent propenamide-propenoate copolymers
39.5%
2. Soluble mineral fertilizers, slow-release mineral fertilizers and organic fertilizers
10.5%
3. Growth stimulators
0.25%
4. Silica carrier material
49.75%

The Phil. Fertilizer and Pesticide Authority certified that the article is a fertilizer. The Phil. Bureau of Soils and Water Management reported that Terracottem as analyzed by them is a fertilizer containing 2.78% & 10.35% total nitrogen (N), 0.42% phosphorous (P₂O₅), and 3.58% potassium (K₂ O).

According to the Supplier, the NPK level is 4-1-2 but because of the different aspects of Terracottem (which are humidity retention, stimulation of microbiological action, starter component, fertilizer) and their effect on the soil, at the end of the day, Terracottem has not a 4-1-2 but a 15-10-15 or even higher NPK value in the soil.

RULING:

Subheading 3823.90 90 at 10% the "catch-all" tariff for chemical mixtures not elsewhere specified or included will only be applied if no other headings answer to the description.

Subheading 3808.30 00 at 3% providing for plant-growth regulators that are applied to alter the life processes of a plant so as to accelerate or retard growth can not be applied as Terracottem only accelerated plant growth.

Subheading 3105.20 00 at 3% providing for mineral or chemical fertilizers containing the three fertilizing elements N-P-K is the most appropriate heading as Terracottem is a prepared fertilizer containing N-P-K.

In view thereof, subject-article is classified under subheading No. 3105. 20 00 of the Harmonized System (HS) Tariff and Customs Code, as amended, with the rate of duty of 3% ad valorem.

All concerned shall be guided and act accordingly.

Adopted: 27 Oct. 1995

(SGD.) TITUS B. VILLANUEVA

Deputy Commissioner

Assessment and Operations Group

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