

MALING LUNCHEON MEAT NOT INCLUDED AS MAV PRODUCT

BOC MEMORANDUM CIRCULAR NO. 543-99, December 27, 1999

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Attached is the letter dated November 24, 1999 of Executive Director Sikatuna Z. Fonacier, MAV Management Committee, Department of Agriculture in answer to the Bureau's request for clarification on the Certification they issued to the effect that Maling luncheon meal does not have MAV commitment per DA Administrative Order 1 s. 1998, and thus, the said commodity would no longer require the MAVIC, your attention is being invited to the following:

"Under the Department of Agriculture Administrative Order No. 1 s. 1998, the Rules and Regulation for the Implementation of the Agricultural Minimum Access Volumes (MAVs), the said products do not have MAV commitment. The Section I.M.1 of A.O. 1 provides that:

Where the Tariff and Customs Code of the Philippines, as amended, provides as in-quota tariff rate for a given line but Annex 1 of this Order does not provide any MAV quantities for the particular tariff line, the BOC shall collect the duties based on the out-quota tariff rates.

The Maling Luncheon Meat falling under HS code 1602 category is not included as MAV products; therefore we believe the BOC applies the out-quota rate as a matter of course."

For your information and guidance.

Adopted: 27 Dec. 1999

(SGD.) JULITA S. MANAHAN

Deputy Commissioner Internal Administration Group

November 24, 1999

COMMISSIONER NELSON A. TAN

BUREAU OF CUSTOMS

Port Area

Manila

Dear Commissioner Tan:

This is to acknowledge receipt of your letter dated November 17, 1999 about your clarification on products under HS code 1602.

Under the Department of Agriculture Administrative Order No. 1 series of 1998, the Rules & Regulation for the Implementation of the Agricultural Minimum Access Volumes (MAVs), the said products do not have MAV commitment. The Section I.M.1 of A.O.1. provides that:

Where the Tariff and Customs Code of the Philippines, as amended, provides as in-quota tariff rate for a given tariff line but Annex I of this Order does not provide any MAV quantities for the particular tariff line, the BOC shall collect the duties based on the out-quota tariff rates.

The Maling Luncheon Meat falling under HS code 1602 category is not included as MAV products; therefore, we believe the BOC applies the out-quota rate as a matter of course.

For your information.

(SGD.) SIKATUNA Z. FONACIER
Executive Director

November 17, 1999

Dr. EFREN C. NUESTRO
Deputy Executive Director
MAV Management Committee
Office of the Secretariat
Department of Agriculture
Elliptical Road, Diliman
Quezon City

Sir:

Our Office has been provided a copy of your certificate (attached) to the effect that Maling luncheon meat does not have MAV commitment per your DA Administrative Order No. 1 s. 1998, and thus, the said commodity would no longer require the MAVIC.

We wish to be clarified on this because EO 313 which is now incorporated into Section 104, Tariff and Customs Code of the Philippines (TCCP), still maintains a two-tiered rates for Maling: TH 1602.4910 for in-quota at 30% ad valorem and TH 1602.4920 for out-quota at 60%. Accordingly, in the absence of MAVIC, the Bureau of Customs applies the higher out-quota rate as matter of course.

On the other hand, it is also contended that precisely because Maling does not have MAV commitment, the importation of which would no longer need MAVIC to avail of the lower in-quota rate.

We look forward to hearing from you soonest in this regard. Thank you and best wishes.

Very truly yours,

(SGD.) NELSON A. TAN
Commissioner

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