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PERITONEAL DIALYSIS SOLUTIONS: “DIANEAL PD-2” AND “DIANEAL LOW CALCIUM”

BOC TARIFF CIRCULAR NO. 14-95 (A), September 13, 1995

Read online (full-text search, related cases, audio case brief): https://batas.org/library/ac2cb81c7a29/

Tariff Heading : 3004.90 10
Rate of Duty : 3% ad valorem

FINDINGS:

"DIANEAL PD-2 PERITONEAL DIALYSIS SOLUTION" and "DIANEAL LOW CALCIUM PERITONEAL DIALYSIS SOLUTION" are sterile, nonpyrogenic, peritoneal dialysis solutions with varying dextrose concentrations of 1.5%, 2.5%, 3.5%, and 4.25%. These solutions are indicated for use in peritoneal dialysis of patients with acute or chronic renal failure - condition which is dreaded and life-threatening, as certified by the Philippine Bureau of Food and Drugs. Peritoneal dialysis is a procedure for removing toxic substances and metabolites normally excreted by the kidneys, and for aiding in the regulation of fluid and electrolyte balance. This is accomplished by instilling peritoneal dialysis fluid through a conduit into the peritoneal cavity. These solutions are packed in Ambu-Flex III containers with fill volumes of 1500, 2000, 2500 and 5000 ml. of Dianeal Low Calcium Peritoneal Dialysis Solution; or 250, 500, 750, 1000, 1500, 2000, 2500, 3000 and 5000 ml. of Dianeal PD-2 Peritoneal Dialysis Solution.

RULING:

Heading No. 30.04 of the Harmonized System (HS) Tariff and Customs Code covers Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packing for retail sale. Subheading 3004.90 10 provides for specialized medicines for cancer, AIDS and other dread diseases.

In view thereof, subject articles are classified under subheading 3004.90 10 of the HS Tariff and Customs Code, as amended, with a rate of duty of 3% ad valorem.

All concerned should be guided and act accordingly.

Adopted: 13 Sept. 1995

(SGD.) TITUS B. VILLANUEVA
Deputy Commissioner
Chairman
Customs-SGS Imports Valuation
and Classification Committee

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NOTE:

This amended Customs Tariff Circular No. 14-95 dated April 05, 1995 on the same articles due to typographical error.

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