

[BOC TARIFF CIRCULAR NO. 14-95, April 04, 1995]

PERITONEAL DIALYSIS SOLUTION

Tariff Heading: 3004.90.10

Rate of Duty: 3%

FINDINGS/RULINGS:

The above item is a Peritoneal hemodialysis solution which are used for patients Terminally agglcited with chronic kidney failure or End Stage Renal Disease (ESRD) and was certified by the Sec. of the Philippine Society of Nephrology. Furthermore, it is a specialized maintenance medicine for kidney/renal disease, medically regarded as dreaded disease.

Based on this information HS 3004.90.10 specifically provides for specialized medicine for cancer, AIDS and other dread diseases system. When light (day light) strikes the photo electric cell, it will activate and current flow will increase and break the circuit inside the system and the switch will be off. Likewise during night time, lights is cut off and electric resistance is produced that made a circuit inside the system and the switch will be on. This article is usually instead on street lights to save on manpower.

Adopted: 04 Apr. 1995

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



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