

**[BOC CUSTOMS MEMORANDUM ORDER NO. 27-
2003, November 12, 2003]**

TARIFF CLASSIFICATION OF WHEAT

In order to monitor more closely wheat importations and thus prevent their misclassification, the following are hereby prescribed:

1. For tariff purposes, wheat shall be classified as follows:

1.1 Under HS 1001.9090 (Food Grade) when all the following elements are present:

1.1.1 the importer/consignee of the imported wheat is a flour miller as per attached list (Annex A^{*}), which shall form as integral part of this Order.

1.1.2 the wheat importation consists of any of those listed in Annex A according to the country of origin indicated therein

1.1.3 the wheat importation is entered/unloaded in the Port of Discharge indicated opposite the name of the flour miller, as per Annex "A".

1.2 Under HS 1001.9010 (Feed Grade)

1.2.1 When any or all of the elements prescribed under 1.1 above is not present.

1.2.2 All other wheat importations by non-flour millers, i.e., importers/consignees NOT listed in Annex A.

2. Any issue arising from this Order shall be resolved in an appropriate protest or VCRC case.

3. In case of a VCRC case, the following applies:

3.1 The shipment may qualify for Tentative Release upon payment of the taxes and duties as per declaration and the posting of cash bond to cover the tariff differential.

3.2 The Tentative Release granted by the VCRC shall, prior to the release of the shipment from Customs custody, be subject to CLEARANCE by the Commissioner of Customs or his duly authorized representative. For this purpose, the District/Port Collector concerned shall forward to the Office of the Commissioner the Tentative Release papers, together with all pertinent shipping and supporting documents, including, but not limited to, contract of sale, phytosanitary certificate and certificate of quality.