



REPUBLIC OF THE PHILIPPINES
SUGAR REGULATORY ADMINISTRATION

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30 March 2004



SUGAR ORDER NO. 7
Series of 2003-2004

**SUBJECT: RULES AND REGULATIONS ON IMPORTATION OF
FOOD PREPARATIONS under Tariff Heading 21.06 of the Tariff
and Customs Code of the Philippines –
ASEAN Harmonized Tariff Nomenclature (TCCP-AHTN)**

WHEREAS, the Sugar Regulatory Administration (SRA) has confirmed that samples obtained from certain shipments apprehended by the Bureau of Customs (BOC), were in reality, *cane or beet sugar or chemically pure sucrose in solid form* classified under Tariff Heading 17.01 of the Tariff and Customs Code of the Philippines – ASEAN Harmonized Tariff Nomenclature (TCCP-AHTN), and not food preparations as declared under Tariff Heading 21.06 by unscrupulous importers;

WHEREAS, the importation of *cane or beet sugar or chemically pure sucrose in solid form* which appropriately falls under Tariff Heading 17.01 but entered as a food preparation under Tariff Heading 21.06, not only jeopardizes the revenue collection efforts of the BOC but likewise rendering the SRA ineffective in its mandate to maintain a balanced and rationalized supply of sugar vis-a-vis demand, and such being the case, is damaging to the survival/viability of the sugar industry;

WHEREAS, certain food preparations listed under Tariff Heading 21.06, although specifically are in the forms different from the items enumerated under Tariff Heading 17.01, such food preparations, nonetheless, are basically and principally made of sugar in general, over which supply, the SRA is mandated to oversee and maintain in rational equilibrium with demand;

WHEREAS, the Tariff Commission (TC) has implemented the Asean Harmonized Tariff Nomenclature (AHTN) through the BOC issuing its Customs Memorandum Order No. 6-2004, dated March 11, 2004 to implement the AHTN, thus, making all classification rulings issued by the TC prior to AHTN implementation no longer applicable;

WHEREAS, it is with the expectation that importers of certain food preparations which are basically and principally made of sugar in general, shall still declare their importation under HS 2106 or its equivalent AHTN pending the classification ruling of the TC, hence, the need to be regulated by the SRA;

