



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

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July 21, 2015

CUSTOMS MEMORANDUM CIRCULAR
NO. 85-2015

TO: All Deputy Commissioners
All Directors and Division Chiefs
All District / Port Collectors
and Others Concerned

SUBJECT: **Sugar Order No. 7 and 7-A, Series of 2003-2004**
Sugar Order No. 9, Series of 2007-2008
Sugar Order No. 5, Series of 2010-2011
Sugar Order No. 8, Series of 2014-2015

Attached is the letter dated July 8, 2015 of Ms. Ma. Regina Bautista-Martin, Administrator, Sugar Regulatory Administration (SRA), furnishing this Bureau with copies of the following Sugar Orders, to wit:

Sugar Order	Date of Issuance	Subject
S.O. No. 7 Series of 2003-2004	March 30, 2004	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)
S.O. No. 7-A Series of 2003-2004	June 23, 2004	Amendment to Sugar Order No. 7, Series of 2003-2004 Re: 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)
S.O. No. 9 Series of 2007-2008	March 27, 2008	Amendment to Sugar Order No. 7, Series of 2003-2004
S.O. No. 5 Series of 2010-2011	November 23, 2010	Addendum to Section 2, of Sugar Order No. 7 & 7-A, Series of 2003-2004
S.O. No. 8 Series of 2014-2015	June 1, 2015	Rules and Regulations on the Issuance of Premix Commodity Release Clearance (PCRC) covering the Importation of Whey (under Tariff Heading 04.04), Sugar Confectionery (under Tariff Heading 17.04) and Chocolates and Other Food Preparations containing Cocoa (under Tariff Heading 18.06) of the TCCP-AHTN

Also, be informed that Sugar Order No. 8, Series of 2014-2015 was already circularized under CMC No. 73-2015 dated July 1, 2015.

For your information and guidance.

Please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt hereof.

[Signature]
ALBERTO D. LINA
Commissioner



WHEREAS, Section 3 of Presidential Memorandum Order (PMO) No. 134 dated February 9, 2004, mandates the SRA to assist the BOC or the Bureau of Internal Revenue (BIR) in the determination of the appropriate classification of sugar and sugar products for purposes of imposing proper import duties and/or assessing value-added or other taxes thereon;

WHEREAS, Section 4 of the aforementioned PMO No. 134 mandates the SRA, in appropriate agreements with other agencies, such as with the BOC and the BIR, to issue such additional rules and procedure as may be necessary or desirable in order to fully implement the provisions of the said PMO.

NOW, THEREFORE, by virtue of the authority vested upon the Sugar Regulatory Administration, it is hereby ordered that:

SECTION 1. Scope and Definition. This Sugar Order shall apply to food preparation commodities listed in the TCCP as enumerated hereunder, and which, for facility, may also be referred to herein, as premix commodities:

New Classification

- 1.1 AHTN Tariff Code 2106.90 51
- 1.2 AHTN Tariff Code 2106.90 52
- 1.3 AHTN Tariff Code 2106.90 54
- 1.4 AHTN Tariff Code 2106.90 59
- 1.5 AHTN Tariff Code 2106.90 83
- 1.6 AHTN Tariff Code 2106.90 95
- 1.7 AHTN Tariff Code 2106.90 99 (B)

Old Classification

- 1.8 HS Code 2106.90 10
- 1.9 HS Code 2106.90 50
- 1.10 HS Code 2106.90 60
- 1.11 HS Code 2106.90 70
- 1.12 HS Code 2106.90 90

SECTION 2. Monitoring. All importations of premix commodities as enumerated in Section 1 above, shall be monitored by the SRA in terms of declared classification and quantities thereof, their dates of arrival, countries of origin, and the names of their importers or consignees. In addition thereto, random/representative sample/s of the said commodities shall be subject to SRA laboratory analysis.



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SECTION 5. Seizure of Mislabeled Commodities. Import shipments declared as premix commodities/food preparations under the Tariff Headings of Section 1 hereof or any other, but are found to be classified under Tariff Headings 1701.11.00 to 1701.12.00 (raw sugar) and 1701.99.11 (refined/white sugar) shall be recommended to the BOC for seizure as being *mislabeled*, and may only be sold at public auction upon clearance from the SRA classifying the sugar as either "A", "B", "C", or "D", in accordance with the pertinent SRA Sugar Orders issued for that purpose, and recommending the floor price therefor.

SECTION 6. Lien/Fee. An importer or consignee of a premix commodity, upon filing of application with the SRA for a Premix Commodity Release Clearance (PCRC), shall pay the total lien pursuant to Sugar Order No. 4, Series of 2001-2002, concerning MAV importation and a laboratory fee as implemented by existing General Administrative Order.

SECTION 7. Verification of Quantities. SRA shall reserve the right to verify with the Bureau of Internal Revenue, the quantities declared by applicants for the purposes stated herein.

SECTION 8. Inter-Agency Cooperation. A copy of this Order shall be furnished the Honorable Commissioner of Customs and the Honorable Commissioner of Internal Revenue for the purpose of requesting their invaluable cooperation to attain the purposes of this Order.

SECTION 9. Revocation. This Sugar Order revokes and supercedes Sugar Order No. 5 dated February 6, 2004.


SECTION 10. Consistency. Provisions of other previous Sugar Orders, Circular Letters, rules and regulations, contrary to or inconsistent with this Order, are hereby amended or modified accordingly.

SECTION 11. Effectivity. This Order shall take effect immediately.

BY AUTHORITY OF THE SUGAR BOARD:

JAMES C. LEDESMA
Administrator

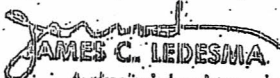
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Section 3. This Order shall take effect immediately.

Section 4. Provisions of Sugar Orders, Circular Letters, Memoranda and/or other rules and regulations contrary to or inconsistent with this Sugar Order are hereby amended, modified or revoked.

BY AUTHORITY OF THE SUGAR BOARD:


JAMES C. LEDESMA
Administrator

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Old Classification

- 1.1 AHTN Tariff Code 2106.90.51
- 1.2 AHTN Tariff Code 2106.90.52
- 1.3 AHTN Tariff Code 2106.90.54
- 1.4 AHTN Tariff Code 2106.90.59
- 1.5 AHTN Tariff Code 2106.90.83
- 1.6 AHTN Tariff Code 2106.90.95
- 1.7 AHTN Tariff Code 2106.90.99B

Section 2. Other provisions of the aforesaid Sugar Order No. 7, Series of 2003-2004 shall remain in full force and effect.

Section 3. Provisions of Sugar Orders, Circular Letters, rules and regulations contrary to or inconsistent with this Order are hereby amended, revoked or modified accordingly.

BY AUTHORITY OF THE SUGAR BOARD:


RAFAEL L. COSCOLLUELA
Administrator

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

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July 1, 2015

CUSTOMS MEMORANDUM CIRCULAR
NO. 73-2015

TO: All Deputy Commissioners
All Directors and Division Chiefs
All District / Port Collectors
and Others Concerned

SUBJECT: Sugar Order No. 8 / Rules and Regulations on the Issuance of Premix Commodity Release Clearance (PCRC)

Attached is a copy of Sugar Order No. 8, series of 2014-2015 issued by Ms. Ma. Regina Bautista Martin, Administrator, Sugar Regulatory Administration (SRA), entitled: "Rules and Regulations on the Issuance of Premix Commodity Release Clearance (PCRC) covering the Importation of Whey, whether or not containing Added Sugar or Other Sweetening Matter under Tariff Heading 04.04, Sugar Confectionery (Including White Chocolate) not containing Cocoa under Tariff Heading 17.04 and Chocolates and Other Food Preparations containing Cocoa under Tariff Heading 18.06 of the Tariff and Customs Code of the Philippines – The ASEAN Harmonized Tariff Nomenclature (TCCP-AHTN 2012)".

For your information and guidance.

Please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt hereof.

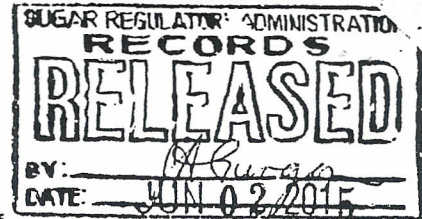
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ALBERTO D. LINA
Commissioner



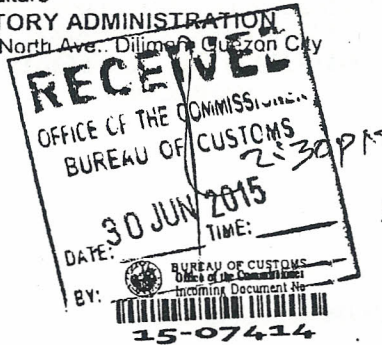
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Republic of the Philippines
Department of Agriculture
SUGAR REGULATORY ADMINISTRATION
Sugar Center Bldg., North Ave., Diliman, Quezon City
Philippines 1101
TIN 000-784-336



MEMO-REG-OTM-2015-June-005



June 1, 2015

SUGAR ORDER NO. 8
Series of 2014-2015

SUBJECT: RULES AND REGULATIONS ON THE ISSUANCE OF PREMIX COMMODITY RELEASE CLEARANCE (PCRC) COVERING THE IMPORTATION OF WHEY, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER under Tariff Heading 04.04, SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE) NOT CONTAINING COCOA under Tariff Heading 17.04 AND CHOCOLATES AND OTHER FOOD PREPARATIONS CONTAINING COCOA under Tariff Heading 18.06 of the Tariff and Customs Code of the Philippines - The ASEAN Harmonized Tariff Nomenclature (TTCP-AHTN 2012)

WHEREAS, the Sugar Regulatory Administration (SRA) has been notified by the Bureau of Customs (BOC) on the apprehension of certain shipments of whey powder preparation under Tariff Heading 04.04 of the Tariff and Customs Code of the Philippines - The ASEAN Harmonized Tariff Nomenclature (TTCP-AHTN 2012);

WHEREAS, it has also been observed that importation of certain Sugar Confectionery (e.g. icing used as bakery ingredient) under the Tariff Heading 21.06 of the TTCP-AHTN 2007 have been transferred under Tariff Heading 17.04 of the TTCP-AHTN 2012;

WHEREAS, certain whey powder preparation and sugar confectionery listed under Tariff Headings 04.04 and 17.04, although specifically are in the forms different from the items under Tariff Heading 17.01, such as whey powder preparation and sugar confectionery, nonetheless, are basically and principally made of sugar in general;

NOW THEREFORE, under and by virtue of the authority vested in the SRA, it is hereby ordered that:

Section 1. Scope and Definition. This Sugar Order shall apply to food preparations commodities listed in the TCCP as enumerated hereunder, and, which, for facility, may also be referred to herein, as premix commodities:

AHTN Tariff Code	Description
0404.10.00	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter
0404.90.00	Other
1704.90.20	Sugar Confectionery (White Chocolate)
1704.90.99	Sugar Confectionery (Other)
1806.10.00	Cocoa powder, containing added sugar or other sweetening matter



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AHTN Tariff Code	Description
1806.20.10	Chocolate confectionery in blocks, slabs and bars
1806.31.10	Chocolate confectionery
1806.32.10	Chocolate confectionery

Section 2. Monitoring. All importations of premix commodities as enumerated in Section 1 shall be monitored by the SRA in terms of declared classification and quantities thereof, their dates of arrival, countries of origin, and the names of their importers or consignees. In addition thereto, random/representative sample/s of the said commodities shall be subject to SRA laboratory analysis.

However, the SRA Administrator may waive, upon request, on certain shipments the requirement of laboratory analysis if the imported premix commodities had already been subject to SRA laboratory analysis because of previous importation/s such that there are established records of same in terms of sugar content and other traceable elements/ingredients and discernable physical appearances. Additionally, such a waiver is given after the imported premix had been verified to be the same premix that was consistently classified by the SRA through previous laboratory analysis and samples submitted.

Section 3. Premix Commodity Release Clearance. Importers or consignees of premix commodities should apply with the SRA for a Premix Commodity Release Clearance (PCRC) prior to withdrawal thereof from the BOC, by submitting to the SRA the following requirements, namely:

- 3.1 Application Letter
- 3.2 On-line application print-out with the Philippine National Single Window (PNSW)
- 3.3 Bill of Lading
- 3.4 Commercial Invoice
- 3.5 Packing List
- 3.6 Import Entry and
- 3.7 Temporary Assessment Notice (Asycuda)
- 3.8 Sample/s of the premix commodity/ies drawn from the shipment by SRA personnel for laboratory analysis

Section 4. Release Clearance. Prior to the issuance of the SRA Clearance (PCRC), the importer or consignee of a premix commodity shall pay the total liens, pursuant to Sugar Order No. 4, Series of 2001-2002 concerning MAV importation, if the subject premix contains over 65% by dry weight of sugar, whereas, if it is 65% and below by dry weight of sugar, only the SRA clearance fee as provided for in the aforesaid Sugar Order shall be paid, prorated on the percent (%) sucrose content of the premix. However, if the premix contains zero (0) or non-traceable sucrose content, a nominal fee per application shall be charged.

A laboratory fee for analysis shall likewise be paid pursuant to existing General Administrative Order.

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Section 5. Other provisions of Sugar Order No. 7, Series of 2003-2004 Re : 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) and Sugar Order No. 7-A, Series of 2003-2004 Re : Amendment to Sugar Order No. 7, Series of 2003-2004 shall apply to this Sugar Order.

Section 6. This Order shall take effect immediately.

Section 7. Provisions of Sugar Orders, Circular Letters, rules and regulations contrary to or consistent with this Sugar Order are hereby revised, modified or revoked accordingly.

BY AUTHORITY OF THE SUGAR BOARD:



MA. REGINA BAUTISTA MARTIN
Administrator