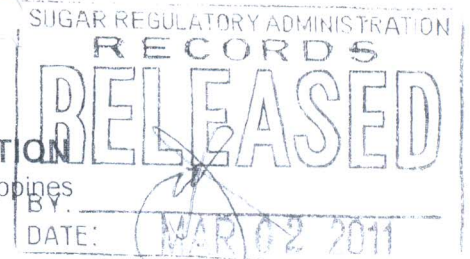




REPUBLIC OF THE PHILIPPINES
Department of Agriculture
SUGAR REGULATORY ADMINISTRATION
North Avenue, Diliman, Quezon City, 1101 Philippines



21 February 2011

Sugar Order No. 6
Series of 2010-2011

Subject: Rules and Regulations covering Imports of Sugar with added flavouring or colouring matter classified under Tariff Heading 1701 of the Tariff and Customs Code of the Philippines, as amended.

Whereas, the Sugar Regulatory Administration (SRA) has noticed a considerable increase in the volume of imported sugar containing, among other ingredients, colouring and/or flavouring being brought into the country;

Whereas, upon laboratory analysis conducted by SRA on samples made available by importers it was found that imported sugars with colouring and/or flavouring contain more than 99% sugar per unit;

Whereas, the imported sugar with colouring and/or flavouring are declared under Tariff Heading 17.01 and its corresponding sub-headings, the fact that the product is almost entirely sugar denotes that large volumes of sugar are entering the country thereby affecting its sugar supply situation;

Whereas, Rule 3, Section 203 of the Tariff and Customs Code of the Philippines (TCCP) provides the General Rules on Classification when articles are, prima facie, classifiable under two or more headings or subheadings;

Whereas, Executive Order No. 18 dated May 28, 1986 mandates that SRA regulates supply of sugar to "establish and maintain such balanced relation between production and requirement of sugar";

Whereas, Presidential Memorandum No. 134 dated February 9, 2004 states in one of its preambulatory clauses that to carry out its mandate, "SRA monitors, regulates and allocates into classes, such as "A", "B", "C" or "D" all sugar products that may fall under HS 17.01 of the Tariff and Customs Code, as amended";

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