Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION

FDA CIRCULAR
No. 2021-005

09 FEB 2021

FOR: **ALL MANUFACTURERS, DISTRIBUTORS (IMPORTERS, EXPORTERS, AND WHOLESALERS), AND TRADERS OF SWEETENED BEVERAGE (SB) PRODUCTS**

SUBJECT: ***Implementing Guidelines for Requesting FDA Confirmation of Product Classification and Type of Sweetener/s Used for SB Products***

I. BACKGROUND

Pursuant to the definition of SB in the Tax Reform for Acceleration and Inclusion (TRAIN) Act, officially cited as Republic Act No. 1096, the beverage products covered shall be consistent with the Codex Food Category System and Food Category Descriptors in Codex STAN 192-1995 Rev. 2017 or latest as adopted by the FDA. Moreover, the Law also provided that the type of sweetener added on the SB is the basis for the amount tax to be imposed by the Bureau of Internal Revenue (BIR). Thus, SB manufacturers, distributors, and traders are requesting FDA confirmation of product classification according to Codex and the type of sweetener/s used or added in the SB, to aid the BIR in the determination of excise tax and/or granting tax exemption.

To facilitate the request for FDA confirmation of product classification and type of sweetener/s used for SB, a uniform procedure as stated in this issuance is therefore necessary.

II. OBJECTIVE

This Circular is being issued to provide a uniform procedure for requesting FDA confirmation of the product classification and type sweetener/s used, in aid of TRAIN Law implementation specifically on SB products.

III. SCOPE

This issuance shall apply to all manufacturers, distributors, and traders of sweetened beverage products.

IV. GUIDELINES

A. Requirements

1. Request letter indicating the list of products being requested for confirmation, stating the exact FR No., brand, and product name as they appear in the valid Certificate Product Registration in the following format:

FR No.	Brand and Product Name	Declared Sweetener/s Added or Used

2. Certificate of Analysis issued within 12 months by an FDA Recognized Laboratory for each product indicating the presence of such declared sweetener/s, such as but not limited to: sucrose, glucose, high fructose corn syrup, acesulfame potassium, aspartame, sucralose, or combination of different sweeteners that were added or used in the product.

3. Scanned copy or photograph of the actual label as approved by the FDA during application for CPR showing the list of ingredients. This label should be the same as the label of the product submitted for analysis which will be attested by the recognized laboratory.

B. Procedure

1. The requirements should be submitted to FDA by email using the official email account of the requesting company or authorized company representative

   TO: **fdac.letters@fda.gov.ph**
   SUBJECT: **CFRR - SB Confirmation**

2. Incomplete requirements will not be processed.

3. The FDA response shall be emailed to the authorized company representative with copy furnished to the BIR following the approved Anti-Red Tape Act timeline.

For implementation starting 01 February 2021.

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