

[BOC TARIFF CIRCULAR NO. 12-95, March 17, 1995]

COATED ASCORBIC ACID

Tariff heading: 2937.27.00

Rate of Duty: 3%

Findings:

The above product contains 90% Ascorbic Acid USP/FCC and 10% Hydrogenated Vegetable Oil. It was established that Hydrogenated Vegetable Oil functions only as a carrier and cannot be considered as a constituent of the product.

Based on this information HS 2936.27.00 was found to be the most appropriate heading as this covers Vitamin C and its derivatives.

Adopted: 17 March 1995

(SGD.) TITUS B. VILLANUEVA
Deputy Commissioner



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