REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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Date: September 20, 2013

REVENUE REGULATIONS NO. 13-2013

SUBJECT : Amending Section 2 (b) of Revenue Regulations No. 13-08, Relative to the Definition of Raw Sugar for Value Added Tax Purposes

TO : All Internal Revenue Officers and Others Concerned

SECTION 1. Scope. — Pursuant to the provisions of Sections 6 and 244, in relation to Sections 106 and 109 (1)(A), both of the National Internal Revenue Code of 1997 (Code), as amended, these regulations are hereby promulgated to amend provisions of Revenue Regulations (RR) No. 13-08.

SECTION 2. Amendment. — Section 2 (b) of RR 13-08, is hereby amended to read as follows:

"(b) **Raw Sugar** — refers to sugar produced by simple process of conversion of sugar cane without a need of any of mechanical or similar device such as muscovado. For this purpose, raw sugar refers only to muscovado sugar.

Centrifugal process of producing sugar is not in itself a simple process. Therefore, any type of sugar produced therefrom is not exempt from VAT."

SECTION 3. Repealing Clause. — Any rules and regulations or parts thereof inconsistent with the provisions of these Regulations are hereby repealed, amended, or modified accordingly.

SECTION 4. Effectivity. —The provisions of these Regulations shall take effect after fifteen (15) days following publication in any newspaper of general circulation.

CESAR V. PURISIMA
Secretary of Finance

Recommending Approval:

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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