

**[ BIR Revenue Regulations No. 4-2015, March 13, 2015 ]**

**AMENDING FURTHER SECTION 2 OF REVENUE REGULATIONS NO. 13-08, AS AMENDED BY REVENUE REGULATIONS NO. 13-2013, RELATIVE TO THE DEFINITION OF RAW SUGAR AND RAW CANE SUGAR FOR VALUE-ADDED TAX PURPOSES**

*Adopted: 13 March 2015  
Date Filed: 24 March 2015*

**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 (Tax Code), as amended, these regulations are hereby promulgated to amend provisions of Revenue Regulations (RR) No. 13-08, as amended by RR No. 13-2013.

**SECTION 2. Amendment.** - Section 2 (b) and (c) of RR No. 13-08, as amended by RR No. 13-2013, is hereby amended to read as follows:

**"SECTION 2. Definition of Terms.** - For purposes of these regulations the following terms will be construed to mean:

xxx                      xxx                      xxx

(b) Raw Sugar - refers to sugar whose content of sucrose by weight in dry state, corresponds to a polarimeter reading of less than 99.50. Raw Sugar produced each production year shall be classified, for internal revenue purposes as follows:

1. "A" is raw sugar which is intended for export to the United States Market.
2. "B" is raw sugar which is intended for the Domestic Market.
3. "C" is raw sugar which is reserved for, but have not yet matured for release to the Domestic Market.
4. "D" is raw sugar which is intended for export to the World Market.
5. "E" is reclassified "D" sugar for sale to Food Processors/Exporters operating Customs Bonded Warehouse (CBW) or to an enterprise located within the special processing export zone.

xxx                      xxx                      xxx

(e) **Raw Cane Sugar** - refers to sugar produced by simple process of conversion of sugar cane without need of any mechanical or similar device such as muscovado. For this