



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
Quezon City

May 28, 2018

**REVENUE MEMORANDUM CIRCULAR NO. 45-2018**

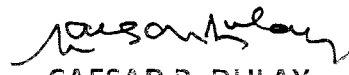
**SUBJECT** : Consolidated Price of Sugar at Millsite for the Month of April 2018  
**TO** : All Internal Revenue Officers and Others Concerned

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This Circular is hereby issued in order to consolidate the weekly issuance of Operations Memoranda (OM), more particularly OM Nos. 2018-04-07, 2018-04-08, 2018-05-01, 2018-05-02, and 2018-05-04, for the month of April circularizing the weekly Price of Sugar at Millsite issued by the Sugar Regulatory Administration (SRA) pursuant to Revenue Regulations (RR) No. 13-2015.

While the SRA-issued weekly Price of Sugar at Millsite reflects the comparative prices of sugar between the previous and current years, the consolidated schedule (Annex "A") on the said weekly OMs contains only that of the current year for purposes of imposing the one percent (1%) expanded withholding tax on sugar prescribed under the provisions of RR No. 2-98, as amended by RR No. 11-2014.

All revenue officials, employees, and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.

  
**CAESAR R. DULAY**

Commissioner of Internal Revenue

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