



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

March 6, 2018

REVENUE MEMORANDUM ORDER NO. 16 - 2018

SUBJECT : Modification of Alphanumeric Tax Code (ATC) for Sweetened Beverages
TO : All Collection Agents, Revenue District Officers and Other Internal Revenue Officers Concerned

I. OBJECTIVE:

To facilitate the proper identification and monitoring of tax collection from excise tax on Sweetened Beverages pursuant to Republic Act No. 10963, otherwise known as Tax Reform for Acceleration and Inclusion (TRAIN) Act, the following ATCs are hereby modified:

EXISTING (per ATC Handbook)				MODIFIED/NEW	BIR Form
ATC	Description	Tax Rate	Legal Basis	Description	
	Tax on Sweetened Beverages 1. Using purely caloric and non-caloric sweetener	Per liter	RA No. 10963	Tax on Sweetened Beverages 1. Using purely caloric sweetener and purely non-caloric sweeteners, a mix of caloric and non-caloric sweeteners but shall not apply to those using high fructose corn syrup a. Sweetened Juice Drinks b. Sweetened Tea c. Carbonated Beverages d. Flavored Water e. Energy and Sports Drinks f. Powdered Drinks not classified as Milk, Juice, Tea and Coffee g. Cereal and Grain Beverages h. Other Non-alcoholic Beverages that contain added Sugar	2200-S/ 0605
XB010	a. Sweetened Juice Drinks	P6.00		a. Sweetened Juice Drinks	
XB020	b. Sweetened Tea	P6.00		b. Sweetened Tea	
XB030	c. Carbonated Beverages	P6.00		c. Carbonated Beverages	
XB040	d. Flavored Water	P6.00		d. Flavored Water	
XB050	e. Energy and Sports Drinks	P6.00		e. Energy and Sports Drinks	
XB060	f. Powdered Drinks not classified as Milk, Juice, Tea and Coffee	P6.00		f. Powdered Drinks not classified as Milk, Juice, Tea and Coffee	
XB070	g. Cereal and Grain Beverages	P6.00		g. Cereal and Grain Beverages	
XB080	h. Other Non-alcoholic Beverages that contain added Sugar	P6.00		h. Other Non-alcoholic Beverages that contain added Sugar	
XB090	2. Using purely high fructose corn syrup	P12.00		2. Using purely high fructose corn syrup or in combination with any caloric or non-caloric sweeteners	
XB100	3. Using purely coconut sap sugar and purely Steviol Glycosides	Exempt		3. Using purely coconut sap sugar and purely Steviol Glycosides	

II. REPEALING CLAUSE:

This Revenue Memorandum Order (RMO) revises portions of all other issuances inconsistent herewith.

III. EFFECTIVITY:

This RMO shall take effect immediately.

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
2:15 P.M.
APR 05 2018

Caesar R. Dulay
CAESAR R. DULAY
Commissioner of Internal Revenue

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