



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

BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION

4:17 P.M.  
SEP 29 2016

RECEIVED *Intg*

September 21, 2016

**REVENUE MEMORANDUM CIRCULAR NO. 100-2016**

**SUBJECT** : Consolidated Price of Sugar at Millsite for the Month of August 2016  
**TO** : All Internal Revenue Officers and Others Concerned

This Circular is hereby issued in order to consolidate the weekly issued Operations Memoranda (OM), more particularly OM Nos. 2016-09-01, 2016-09-02, and 2016-09-04, for the month of August circularizing the weekly Price of Sugar at Millsite issued by the Sugar Regulatory Administration, 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 year and current year, 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.

*[Signature]*  
**NESTOR S. VALEROSO**  
DCIR, Operations Group  
Officer-in-Charge

*At 9:43*