



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

RECORDS MGT. DIVISION
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December 22, 2017

REVENUE MEMORANDUM ORDER NO. 1-2018

SUBJECT : Creation 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 of tax collection from Sweetened Beverages pursuant to Republic Act No. 10963, otherwise known as Tax Reform for Acceleration and Inclusion (TRAIN), and in connection with the Bureau's Tax Forms Enhancement Program, the following ATCs are hereby created:

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

II. REPEALING CLAUSE:

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

III. EFFECTIVITY:

This RMO shall take effect immediately.

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

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