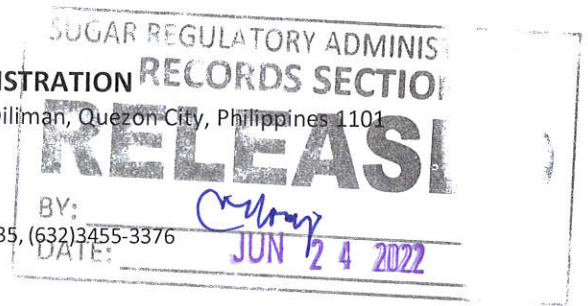




Republic of the Philippines  
Department of Agriculture  
**SUGAR REGULATORY ADMINISTRATION**  
Sugar Center Bldg., North Avenue, Diliman, Quezon City, Philippines 1101  
TIN 000-784-336  
Website: <http://www.sra.gov.ph>  
Email Address: [srahead@sra.gov.ph](mailto:srahead@sra.gov.ph)  
Tel. No.: (632)8929-3633, (632)3455-2135, (632)3455-3376



MEMO-ADM-2022-JUNE-047

June 23, 2022

**MEMORANDUM CIRCULAR NO. 14**  
Series of 2021-2022

To : **ALL TRADERS OF SUGAR, MOLLASSES  
MUSCOVADO, FRUCTOSE  
MILLS & REFINERIES/ BIOETHANOL PRODUCERS/  
MANUFACTURERS AND FOOD  
PROCESSORS/EXPORTERS/IMPORTERS**

From : **ENGR. HERMENEGILDO R. SERAFICA**  
Administrator

SUBJECT : **Validity of Memorandum Circular No. 4, Series of  
2020-2021 and Memorandum Circular No. 7, Series of  
2020-2021**

**Memorandum Circular No. 4, Series of 2020-2021** on the Submission Of Certificate Of No Pending Tax Liability From The Bureau Of Internal Revenue (BIR) For Both New And Renewal Application Of License To Operate As Trader, Mills/Refineries, Bioethanol Producers/Manufacturers And For Food Processors/Exporters/Importers Applying For Allocation **and Memorandum Circular No. 7, Series of 2020-2021** on Sworn Undertaking In the Absence Of A Certificate of No Pending Tax Liability As Part Of the Requirements For Submission Of Application For License To Operate As Mill/Refinery, Bioethanol Producers/Manufacturers And Food Processors/Exporters/Importers Applying for Allocation shall both remain valid until July 31, 2022.

For Strict compliance.



Management System  
ISO 9001:2015



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**SWORN UNDERTAKING**

The undersigned hereby certifies under oath that in the absence of a **Certificate of No Pending Tax Liability** to be issued upon request from the Bureau of Internal Revenue (BIR), this sworn statement confirms our company, \_\_\_\_\_, has no final and executory tax liability as of the date provided below.

In the event that the BIR would certify to the contrary, we further undertake to free the SRA from any suit arising herefrom, without prejudice to any legal action against our firm.

As such, the said certificate being one of the requirements for the processing of a License to Operate (LTO) including other related sugar transactions would be submitted to the **Sugar Regulatory Administration (SRA)** as soon as it is available.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_ Philippines.

\_\_\_\_\_  
Proprietor/President  
(Signature Over Printed Name)

**SUBSCRIBED AND SWORN TO** before me this \_\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_. Affiant exhibiting to me his/her Government issued I.D. \_\_\_\_\_ No. \_\_\_\_\_ issued on \_\_\_\_\_ as his/her competent evidence of identity and valid until \_\_\_\_\_.

Notary Public

Doc. No.  
Page No.  
Book No.  
Series of



Republic of the Philippines  
 Department of Agriculture  
**SUGAR REGULATORY ADMINISTRATION**  
 Sugar Center Bldg., North Avenue, Diliman, Quezon City, Philippines 1106  
 TIN 000-784-336  
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**SUGAR REGULATORY ADMINISTRATION  
 RECORDS SECTION**  
**RELEASED**  
 BY: \_\_\_\_\_  
 DATE: JUL 28 2021

MEMO-REG-LMD-2021-Jul-035

July 26, 2021

**MEMORANDUM CIRCULAR No. 7**  
 Series of 2020-2021

**To :** ALL TRADERS OF SUGAR, MOLASSES,  
 MUSCOVADO, FRUCTOSE  
 MILLS & REFINERIES/BIOETHANOL PRODUCERS/  
 MANUFACTURERS AND FOOD  
 PROCESSORS/EXPORTERS/IMPORTERS

**From :** ENGR. HERMENEGILDO R. SERAFICA  
 Administrator

**SUBJECT :** SWORN UNDERTAKING IN THE ABSENCE OF A CERTIFICATE  
 OF NO PENDING TAX LIABILITY AS PART OF THE  
 REQUIREMENTS FOR SUBMISSION OF APPLICATION FOR  
 LICENSE TO OPERATE AS TRADER, MILL/REFINERY,  
 BIOETHANOL PRODUCERS/MANUFACTURERS AND FOOD  
 PROCESSORS/EXPORTERS/IMPORTERS APPLYING FOR  
 ALLOCATION

This is to inform all concerned that in lieu of a **Certificate of No Pending Tax Liability** which is issued upon request from the Bureau of Internal Revenue (BIR), a notarized **SWORN UNDERTAKING** is hereby required for submission as confirmation of no final and executory tax liability of your company.

The said Certificate shall still be provided by your company as soon as it is available.

The copy of the template of the Sworn Undertaking is hereby attached.

For strict compliance.



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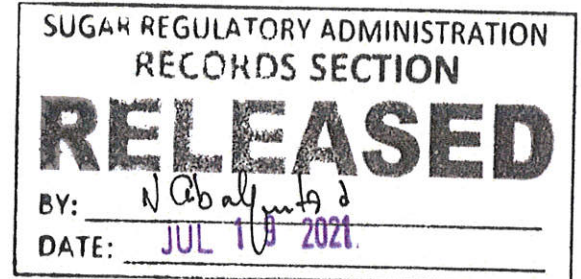


Republic of the Philippines  
Department of Agriculture  
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MEMO-REG-LMD-20201-Jul-017

July 14, 2021

MEMORANDUM CIRCULAR No. 4  
Series of 2020-2021



To : **ALL NEW/RENEWAL TRADERS OF SUGAR, MOLASSES,  
MUSCOVADO, FRUCTOSE  
MILLS & REFINERIES/BIOETHANOL PRODUCERS/  
MANUFACTURERS AND FOOD  
PROCESSORS/EXPORTERS/IMPORTERS**

From : **ENGR. HERMENEGILDO R. SERAFICA**  
Administrator

SUBJECT : **SUBMISSION OF CERTIFICATE OF NO PENDING TAX LIABILITY  
FROM THE BUREAU OF INTERNAL REVENUE (BIR) FOR BOTH  
NEW AND RENEWAL APPLICATION OF LICENSE TO OPERATE  
LTO AS TRADER, MILLS/REFINERIES, BIOETHANOL  
PRODUCERS/MANUFACTURERS AND FOR FOOD  
PROCESSORS/EXPORTERS/IMPORTERS APPLYING FOR SUGAR  
ALLOCATION**

For purposes of transparency on matters relating to tax liability, all CONCERNED are advised to include in the submission of requirements a **CERTIFICATE OF NO PENDING TAX LIABILITY** from the Bureau of Internal Revenue (BIR) where the applicant is registered.

For strict compliance.



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