SUSPENSION OF THE IMPLEMENTATION OF REVENUE REGULATIONS NO. 6-2007

Read online (full-text search, related cases, audio case brief): https://batas.org/library/8034390fd0f7/

BACKGROUND:

The regulations and issuances on the collection of advance VAT on the sale of refined sugar have been consolidated under Revenue Regulations No. 6-2007. These regulations provide for a) updated policies and procedures for the payment of the advance VAT on the sale of refined sugar, including those made by a duly accredited and registered cooperative in good standing, b) classification of sugar and sugar products,

c) the monitoring system for the processing of raw sugar into refined sugar intended for the world market and d) the tax treatment of raw sugar processed into refined sugar intended for the world market or the sugar classified as “E” sugar or “A” sugar.

The sugar industry, particularly the planters, sent numerous requests to the Department of Finance (DOF) asking for the immediate suspension of the said regulations, stating that the crop year is already approaching and that, to them, some provisions are still not so clear or not well-explained and thereby causing fear of possible non-compliance.

The purpose of the suspension is to give time to both the Bureau of Internal Revenue (BIR) and the sugar industry to thresh out unclear provisions in RR 6-2007, and to introduce improved version of the Regulations to properly address the problems of the sugar industry and collect the correct taxes due from them.

SECTION 1. Suspension. Pursuant to the provisions of Section 244 of the National Internal Revenue Code (NIRC) of 1997, these Regulations are hereby promulgated to suspend, until further notice, the implementation of Revenue Regulations No. 6-2007, entitled “Consolidated Regulations on Advance Value Added Tax on the Sale of Refined Sugar, Amending and/or Revoking All Revenue Issuances Issued to this Effect, and for Other Related Purposes”.

SECTION 2. Effectivity. These Regulations shall take effect after fifteen days following publication in any newspaper of general publication.

Adopted: 15 Aug. 2007

(SGD.) MARGARITO B. TEVES
Secretary of Finance

RECOMMENDING APPROVAL:

(SGD.) LILIAN B. HEFTI
OIC- Commissioner of Internal Revenue

Turn this case into an audio lecture - facts, issues, ruling and doctrine - at batas.org

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at https://batas.org

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.