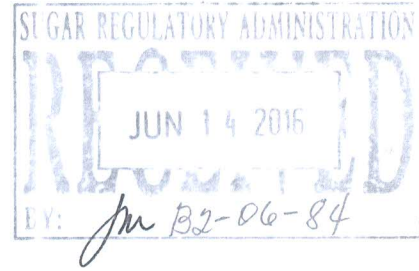


**Office of the President
of the Philippines
Malacañang**



MALACAÑANG RECORDS OFFICE

Manila, June 13, 2016

HON. MA. REGINA BAUTISTA MARTIN
Administrator
Sugar Regulatory Administration
Quezon City

Madam :

I have the honor to transmit for your information and guidance, a certified copy of Republic Act No. 10864 which was lapsed into law on June 10, 2016 entitled **"AN ACT DEFINING RAW SUGAR OR RAW CANE SUGAR, AMENDING SECTION 109(A) AND (F) OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, AND FOR OTHER PURPOSES."**

Thank you.

Very truly yours,


MARIANITO M. DIMAANDAL
Director IV

H. No. 5713
S. No. 2987

Republic of the Philippines
Congress of the Philippines
Metro Manila
Sixteenth Congress
Third Regular Session

Begun and held in Metro Manila, on Monday, the twenty-seventh day of July, two thousand fifteen.

[REPUBLIC ACT NO. **10864**]

AN ACT DEFINING RAW SUGAR OR RAW CANE SUGAR,
AMENDING SECTION 109(A) AND (F) OF THE
NATIONAL INTERNAL REVENUE CODE OF 1997, AS
AMENDED, AND FOR OTHER PURPOSES

*Be it enacted by the Senate and House of Representatives of the
Philippines in Congress assembled:*

SECTION. 1. Section 109(A) and (F) of the National
Internal Revenue Code of 1997, as amended, is hereby further
amended to read as follows:

"SEC. 109. *Exempt Transactions.* – (1) Subject
to the provisions of subsection (2) hereof, the following
transactions shall be exempt from the value-added
tax:

"(A) Sale or importation of agricultural and
marine food products in their original state, livestock
and poultry of a kind generally used as, or yielding

