



Republic of the Philippines  
 Department of Agriculture  
**SUGAR REGULATORY ADMINISTRATION**  
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**SUGAR REGULATORY ADMINISTRATION  
 RECORDS SECTION**  
**RELEASED**  
 BY: \_\_\_\_\_  
 DATE: **JUL 28 2021**

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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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*A food-secure and resilient Philippines  
 with empowered and prosperous farmers and fisherfolk*



**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

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