



Republic of the Philippines
DEPARTMENT OF FINANCE
Bureau of Internal Revenue
Bureau of Customs

JOINT MEMORANDUM ORDER NO. 001.2020
___August 2020

SUBJECT: PRESCRIBING THE IMPLEMENTING GUIDELINES FOR THE COLLECTION AND DISBURSEMENT OF FUEL MARKING FEES PURSUANT TO DOF-DBM-COA PERMANENT COMMITTEE JOINT CIRCULAR 001.2018

SECTION 1. Scope. – This Order shall govern the collection of Fuel Marking Fees and the disbursement of Fuel Marking Trust Account for the 2nd to 5th year of implementation of the Fuel Marking Program pursuant to Section 148-A subsection (h) of the National Internal Revenue Code (NIRC), as amended, in relation to Department of Finance (DOF), Department of Budget and Management (DBM) and Commission on Audit (COA) Permanent Committee Joint Circular No. 001.2018 and DOF-BIR-BOC Joint Circular 001.2019.

SECTION 2. Objectives.

- 2.1. To establish the procedure for the collection of Fuel Marking Fees for the mandatory marking of locally refined, manufactured or imported gasoline, diesel and kerosene, including those in Free Zones, after the duties and taxes thereon have been paid; and
- 2.2. To provide guidelines on the documentation and the validation thereof for purposes of payment to the Fuel Marking Provider.

SECTION 3. Definition of Terms. For purposes of this Order, the following terms are defined accordingly:

- 3.1 **Declared Volume** – shall refer to the volume of fuel declared by the Importer for purposes of payment of excise tax duly supported by verifiable documents, such as but not limited to Bill of Lading, Authority to Release Imported Goods (ATRIG), Commercial Invoice, etc.
- 3.2 **Free Zone** – shall refer to special economic zones registered with the Philippine Economic Zone Authority (PEZA) under Republic Act No. 7916, as amended, duly chartered or legislated special economic zones and freeports such as Clark Freeport Zone; Poro