



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

July 27, 2018

REVENUE MEMORANDUM ORDER NO. 41-2018

SUBJECT : Modification of Alphanumeric Tax Code (ATC) for Petroleum Products under Republic Act (RA) No. 10963, otherwise known as Tax Reform for Acceleration and Inclusion (TRAIN) Act

TO : All Collection Agents, Revenue District Officers and Other Internal Revenue Officers Concerned

I. OBJECTIVE:

To facilitate the proper identification and monitoring of tax collection from Excise Tax on petroleum products pursuant to the implementation of RA No. 10963, the following ATC is hereby modified:

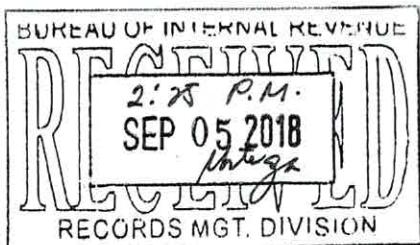
EXISTING (per ATC Handbook)				MODIFIED/NEW	BIR Form
ATC	Description	Tax Rate	Legal Basis	Tax Rate	
XP220	Additives for lubricating oils and greases		RA No. 10963		2200-P
	Effective on January 1, 2018	8%		P8.00 per liter/kg	
	Effective on January 1, 2019	9%		P9.00 per liter/kg	
	Effective on January 1, 2020	10%		P10.00 per liter/kg	

II. REPEALING CLAUSE:

This Revenue Memorandum Order (RMO) revises portions of all other issuances inconsistent herewith.

III. EFFECTIVITY:

This RMO shall take effect immediately.



CAESAR R. DULAY
Commissioner of Internal Revenue
019308