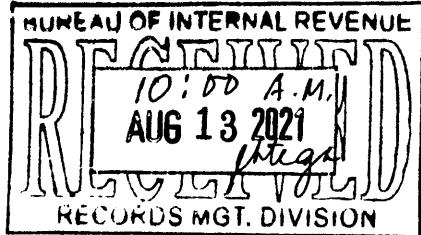




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



July 06, 2021

REVENUE MEMORANDUM ORDER NO. 24-2021

SUBJECT : Creation of Alphanumeric Tax Code (ATC) for Excise Taxes on Exports of Sweetened Beverages Products Paid Through Payment Form - BIR Form No. 0605

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

I. OBJECTIVE:

To facilitate the proper identification and monitoring of payment for excise tax on exports of sweetened beverages paid through BIR Form No. 0605 in relation to Revenue Regulations No. 10-2021 (Amending Pertinent Provisions of Section 10 under Revenue Regulations No. 20-2018, relative to the outright exemption granted to the exportation of Sweetened Beverages products) Provisions of Existing Revenue Regulations on the Granting of Outright Excise Tax Exemption on Removal of Excisable Articles Intended for Export or Sale/Delivery to International Carriers or to Tax-Exempt Entities/Agencies and Prescribing the Provisions for Availing Claims for Product Replenishment), the following ATC is hereby created:

ATC	Description	Legal Basis	BIR Form No.
EXB10	Excise Tax on Export of Sweetened Beverages Products	RR No. 10-2021 RR No. 3-2008	0605

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