

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

July 15, 2010

REVENUE MEMORANDUM CIRCULAR NO. 62-2010

SUBJECT: Publishing the full text of Department Order No. 18-2010 dated June 25, 2010 of the Department of Finance on the Nationwide Coverage of the Mandatory Marking of Kerosene.

TO : All Internal Revenue Officials, Employees and Others Concerned.

For the information and guidance of all concerned, quoted hereunder is the full text of Department Order No. 18-2010 dated June 25, 2010 of the Department of Finance:

“Republic of the Philippines
DEPARTMENT OF FINANCE
Roxas Boulevard Corner Pablo Ocampo, Sr. Street
Manila 1004

DEPARTMENT ORDER NO. 18-2010
25 June 2010

SUBJECT: NATIONWIDE COVERAGE OF THE MANDATORY MARKING OF KEROSENE PURSUANT TO DOF DEPARTMENT ORDER (DO) NO. 23-07, AS AMENDED, AND DO NO. 43-09.

1. OBJECTIVE

- 1.1 To prevent revenue leakages from non-payment of excise tax on products resulting from processing of kerosene, including DPK.
- 1.2 To ensure that no marked kerosene is utilized as Jet A-1 or aviation fuel.

2. COVERAGE

This Order shall cover all kerosene importations whether or not duty and/or tax paid.

3. GENERAL PROVISIONS

- 3.1 The coverage of the fuel marking program mandated under DO 23-07, as amended, and regularized under DO 43-09 is hereby expanded to include all kerosene and DPK shipments into the country even if the corresponding duties and taxes thereon have been paid.
- 3.2 Upon effectivity of this Department Order, all ports with kerosene importations, including those declared as DPK, which have been marked pursuant to DO 23-07, as amended, should submit the monthly reports required under CMO 04-2010 following the structure under Section 3.5.2. thereof.
- 3.3 The Program Implementation Office (PIO) is hereby directed to ensure that the mandatory marking of kerosene, including DPK, is implemented by the Bureau of Customs in all ports nationwide and that the necessary technical, operational and administrative structures are in place for the smooth implementation thereof, including its proper dissemination to all parties and offices concerned.

4. **AUTHORITY OF THE COMMISSIONER OF CUSTOMS TO
ISSUE IMPLEMENTING RULES AND REGULATIONS**

The Commissioner of Customs is hereby authorized to issue the implementing rules and regulations to effectively attain the objectives of this Order.

5. **EFFECTIVITY**

This Order shall take effect fifteen (15) days after its complete publication in newspapers of general circulation.

(ORIGINAL SGD.)
MARGARITO B. TEVES
Secretary”

All concerned are hereby enjoined to be guided accordingly and to give this circular as wide a publicity as possible.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue