



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:

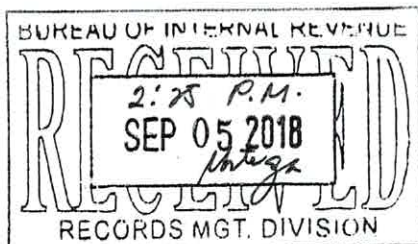
EXISTING (per ATC Handbook)				MODIFIED/NEW	BIR Form
ATC	Description	Tax Rate	Legal Basis	Tax Rate	
XP220	Additives for lubricating oils and greases Effective on January 1, 2018 Effective on January 1, 2019 Effective on January 1, 2020	8% 9% 10%	RA No. 10963	P8.00 per liter/kg P9.00 per liter/kg P10.00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


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