



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

November 12, 2018

REVENUE MEMORANDUM ORDER NO. 4-2019

SUBJECT : Creation of Alphanumeric Tax Code (ATC) for Selected Excise Taxes on Exports 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 excisable articles paid through BIR Form No. 0605 in accordance with the existing Revenue Regulations No. 3-2008 (Amending Certain 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 ATCs are hereby created:

ATC	Description	Legal Basis	BIR Form No.
EXA10	Excise Tax on Export of Alcohol	RR No. 3-2008	0605
EXT10	Excise Tax on Export of Tobacco Products		
EXP10	Excise Tax on Export of Petroleum		
EXM10	Excise Tax on Export of Coal and Coke		
EXG10	Excise Tax on Export of Automobiles and Non-Essentials		

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
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