



Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
Quezon City

August 07, 2019

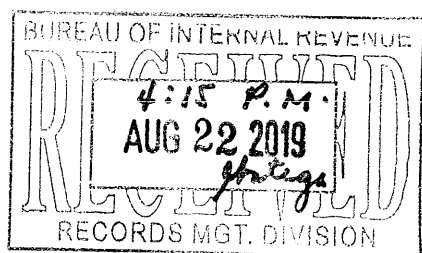
REVENUE MEMORANDUM CIRCULAR No. 85-2019

SUBJECT: Circularizing the Full Text of Joint Circular No. 001-2019 of the Department of Finance (DOF), Bureau of Internal Revenue (BIR) and Bureau of Customs (BOC) Entitled "Prescribing the Implementing Guidelines of the Fuel Marking Program pursuant to Republic Act (R.A.) No. 10963, otherwise known as the Tax Reform for Acceleration and Inclusion (TRAIN) Law"

TO: All Internal Revenue Officials, Employees and Others Concerned

For the information and guidance of all internal revenue officials, employees and others concerned, attached is the full text of Joint Circular No. 001-2019 jointly issued by the DOF, BIR and BOC, implementing the mandatory marking of refined, manufactured, or imported gasoline, diesel and kerosene in the Philippines pursuant to the provisions of Section 1800 of the Customs Modernization and Tariff Act (CMTA) and Section 244 of the National Internal Revenue Code (NIRC) of 1996, as amended, in relation to Sections 148-A, 157, 171, 172 and 265-A of the TRAIN Law.

All revenue officials and employees are hereby enjoined to be guided accordingly and give this Circular as wide a publicity as possible.




CAESAR R. DULAY
Commissioner of Internal Revenue
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