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

January 10, 2019

REVENUE MEMORANDUM CIRCULAR NO. 6-2019

TO : All Internal Revenue Officers and Others Concerned

SUBJECT : Clarifying the Provisions of Revenue Memorandum Circular No. 105-2018 Pertaining to the Submission of Alphabetical List of First Buyer/Possessor of Locally Produced Coal from Whom Excise Taxes Due on Coal Were Collected by the Producer Acting as Collecting Agent For Remittance to the Bureau of Internal Revenue (BIR)

This Circular is hereby issued to clarify the provisions of Section 3 of Revenue Memorandum Circular (RMC) No. 105-2018, more particularly on the filing by the Coal Producers (acting as Collecting Agent) of Excise Tax Declaration, using BIR Form 2200M (Excise Tax Return for Mineral Products) and the remittance of the excise taxes on coal collected from the first buyers/possessors.

For ease of monitoring and for purposes of consolidating collection in the name of the producer/collecting agent, the latter shall file, via Electronic Filing and Payment System (eFPS), and remit the excise taxes collected from the first buyers/possessors using BIR Form 2200M as prescribed under Revenue Regulations No. 1-2002, on or before the 10th day following the close of the month when the sale, transfer or disposition of coal was made reflecting therein the name and Taxpayers Identification Number (TIN) of the coal producer/collecting agent. An alphabetical list of first buyers/possessors, showing the TIN, the volume of coal sold and the corresponding excise tax collected therefrom, shall be submitted through Electronic Mail (email) at dedicated BIR email address upon filing by the producer/collecting agent of the BIR Form 2200M.

All coal producers/collecting agents are required to submit via electronic mail at coal.attachment@bir.gov.ph on a monthly basis, the alphalist of first buyers/possessors covering sale, transfer or disposition of coal beginning January 2019 and every month thereafter. The email submission of the said alphalist covers taxpayers/coal producers/collecting agents mandated to use the eFPS in filing BIR Form 2200M. Once the attachment facility of eFPS is made available, the eFPS users may opt to use either the attachment facility of the eFPS or the email submission mode in complying with the required submission of said alphalist.

Any violation of the provisions of this Circular shall be subject to the corresponding penalties under Sections 250 and 255 of the National Internal Revenue Code (NIRC) of 1997, as amended, in relation to Revenue Memorandum Order No. 7-2015.

All revenue officials are hereby enjoined to give this Circular as wide a publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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