



BUREAU OF CUSTOMS

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OCOM Memo No. 118-2021

MEMORANDUM

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TO : ALL DISTRICT COLLECTORS
FUEL MARKING ONE STOP SHOP (FMOSS)
ALL OTHERS CONCERNED

FROM : REY LEONARDO B. GUERRERO
Commissioner *R*

SUBJECT : Revised Request for Marking Form, Actual Marking Report Form and Homogeneity Testing Requirement

DATE : 3 August 2021

AUG 04 2021

BOC-06-04893

In line with the Memorandum of Agreement between the Bureau of Customs, Department of Energy and the Bureau of Internal Revenue on Information Exchange and Reconciliation and to enhance proper monitoring and verification of fuel products marked under the Fuel Marking Program pursuant to Customs Memorandum Order (CMO) 43-2019, all FMOSS Marking Personnel are requested to disseminate to all stakeholders concerned the herein revised **Request for Marking Form¹ (Annex A)**. Further, all FMOSS Marking Personnel shall accomplish the herein **Actual Marking Report Form (Annex B)** for every marking operation conducted.

Please be guided by the following instructions in accomplishing the revised Request for Marking Form and Actual Marking Report Form:

A. Request for Marking Form

1. Request for Marking Form should be completely filled-out by the requesting party and submitted to the FMOSS and Fuel Marking Provider at least two (2) calendar days prior to marking or eight (8) hours prior to operation if using Automatic Injection System;
2. Every Request for Marking Form should only be covered by one (1) Goods Declaration and its corresponding Import Entry Reference Number. If a marking activity is covered by multiple goods declaration, separate request for marking forms should be submitted.
3. Upon receipt of the request, the FMOSS shall ensure completeness of information provided and indicate the **Import Entry Reference Number** in the "Request for Marking Reference Number" field of the form.

¹ Annex A of Customs Memorandum Order (CMO) 43-2019

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4. If at the time of the request, importation details are not yet available, the request may be accepted, provided that importation details should be provided at least eight (8) hours prior to the actual marking schedule, otherwise, marking SHALL NOT BE ALLOWED;
5. The FMOSS shall ensure that the total volume requested to be marked is LESS THAN OR EQUAL TO the volume from which the Fuel Marking Fee was based.

To illustrate, please see table below:

| Volume requested to be marked (Request for Marking Form) | | | Volume Basis of Fuel Marking Fee (Goods Declaration) | |
|---|---|---|---|---|
| Base Fuel | 1,000,000 liters | ≤ | Quantity (in Box 41) | 1,000,000 liters |
| Biofuel | 100, 000 liters (If gasoline, Base Fuel x10%; If diesel, Base Fuel x 2%) | | Biofuel (automatically added in E2M for FMF computation) | (If gasoline Base Fuel x10%; If diesel, Base Fuel x 2%) |
| Total Volume requested for marking | 1,100,000 liters | ≤ | Volume Basis of Fuel Marking Fee | 1,100,000 liters |

6. If the volume requested to be marked is higher than the volume from which the Fuel Marking Fee was based, written explanation on the variance and/or evidence of additional payment of duties, taxes and Fuel Marking Fee should be presented by the importer to the FMOSS before marking.
7. In case of truck marking, the FMOSS shall monitor and keep record of the following:
 - i. Import Entry Reference Number used for every marking request;
 - ii. Inventory of remaining volume marked or dispensed; and
 - iii. Inventory of remaining volume to be marked if the volume declared in the Goods Declaration is not yet fully marked.

B. Actual Marking Report Form

1. To ensure that the marking operations were carried out pursuant to existing guidelines and Standard Operating Procedures (SOPs) the

Actual Marking Report Form shall be accomplished by the FMOSS Marking Personnel during marker preparation and after marking operation, as applicable;

2. In coordination with the Fuel Marking Provider, the FMOSS shall request the following documents from the importer or terminal to verify actual volume of fuel discharged:
 - i. Shore Tank Measurement Report Before and After Discharge
 - ii. Ship Figures Before Discharge
 - iii. Ship Figures After Loading
 - iv. Surveyor's Report
3. Once completed, the FMOSS Marking Personnel witnessing the activity shall sign the report together with the Fuel Marking Provider. The Fuel Marking Provider may be provided a copy of said report as basis for billing preparation.
4. The report shall form part of the report submitted to the FMP-PIO after every marking and weekly report submitted to though the every Thursday.
5. For ease of reference, the FMOSS shall ensure that the Fuel Marking Provider indicates in the "Remarks" portion of the Certificate of Marking the Import Reference Number provided by the FMOSS.

C. Homogeneity Testing

1. To ensure that only homogenous fuels are released from the terminal, FMOSS Marking Personnel shall ensure that the agreed method of doping is implemented and shall witness the sampling of shore tanks, vessels, or truck after the six (6) hour settling time recommended by the Fuel Marking Provider, as applicable.
2. The Fuel Marking Provider shall ensure the timely testing of the samples and notification of the result thereof to the oil company/terminal, FMOSS and FMP-PIO via e-mail.
3. The FMOSS shall not allow withdrawal of fuel if the result of the test is non-homogenous.
4. Attached herein as **Annex C** is the Fuel Marking Process Flow, for reference.



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REQUEST FOR MARKING FORM (Annex A)

Instructions:

1. Request for Marking Form should be completely filled-out by the requesting party and submitted via email at PH.FRM@sgs.com and fmp.eg.ph@gmail.com at least two (2) calendar days prior to marking or eight (8) hours prior to operation if using Automatic Injection System;
2. Every Request for Marking Form should only be covered by one (1) Goods Declaration and its corresponding Import Entry Reference Number. If a marking activity is covered by multiple goods declaration, separate requests for marking should be submitted.

| | | |
|---|---------------------------|--------------|
| Import Entry Ref. No.: | | |
| I. Request Details: | | |
| Importer: | | |
| Complete Facility Address: | | |
| Contact Person: | | |
| Contact No.: | | |
| Date and Time of Fuel Discharge or Loading, as applicable | | |
| II. Details of Fuel to be Marked: | | |
| Fuel Type: | Fuel Grade: | |
| Volume Declared: | Liters | KL@15 |
| Declared Base Volume with BOC/BIR | | |
| Fuel Marking Fee Volume | | |
| Volume Requested to be Marked: | Liters | KL@15 |
| Base fuel for marking: | | |
| Bioethanol added/to be added, as applicable: | | |
| CME added/to be added, as applicable: | | |
| Other proprietary additives: | | |
| Total volume requested for marking: | | |
| III. Storage Details | | |
| Storage Type (truck, vessel, tank): | | |
| Compartment or Tank Identification/s: | | |
| Volume remaining at storage (in liters): | | |
| Id of bull tank / transportation object: | | |
| Name of legal entity that carries out transport: | | |
| IV. Importation Details | | |
| Bill of Lading Number | | |
| Payment Reference Number | | |
| V. Requesting Party (Importer) | | |
| Name and Signature of requesting party: | Date and Time of Request: | |



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ACTUAL MARKING REPORT FORM (Annex B)

| | | | |
|---|--------------------|---------------|--------------|
| Import Entry Ref. No.: | | | |
| I. Actual Marking Details | | | |
| Marking Location: | | | |
| Doping Method (e.g. Shore Tank marking, Tank Truck Marking, In-line injection, multiple-batch doping) | | | |
| SGS Witness: | | | |
| BOC Witness: | | | |
| Oil Company Witness.: | | | |
| Date and Time of Actual Marking Start: | | | |
| Date and Time of Actual Marking End: | | | |
| Marker Preparation <i>(continue on a separate sheet, if necessary)</i> | Carbouy No. | Weight | |
| | | | |
| | | | |
| | | | |
| | | | |
| II. Petroleum Product Details. Fill-in details, as applicable. | | | |
| Fuel Type: | | Fuel Grade: | |
| Volumes: | | Liters | KL@15 |
| Total Volume paid (Base + biofuel) ¹ | | | |
| Total Volume Requested to be Marked ² : | | | |
| Actual Total Volume Discharged ³ : | | | |
| Actual Total Volume Marked ⁴ : | | | |
| Variance, if any (Volume paid vs Marked): | | | |
| Homogeneity Result (Pass or Fail) | | | |
| III. Certificates of Marking Issued <i>(continue on separate sheet, if necessary)</i> | | | |
| Name and signature of BOC and SGS Personnel: | | | |
| BOC/BIR: | | Date/Time: | |
| SGS Philippines Inc.: | | Date/Time: | |

¹ Declared Volume/Quantity in Import Entry + 10% for bioethanol or 2% for CME

² As indicated in the Request for Marking Form

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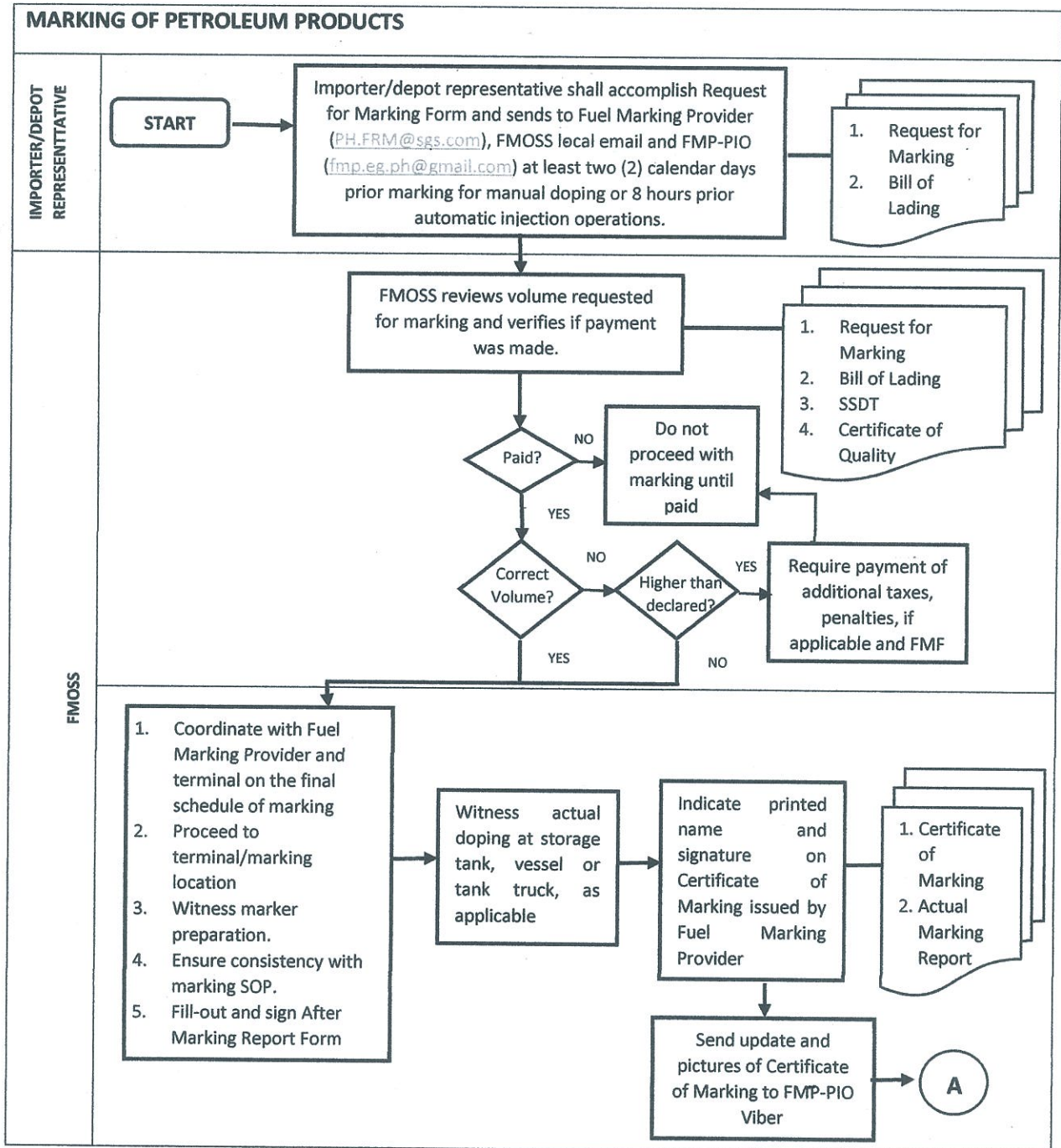
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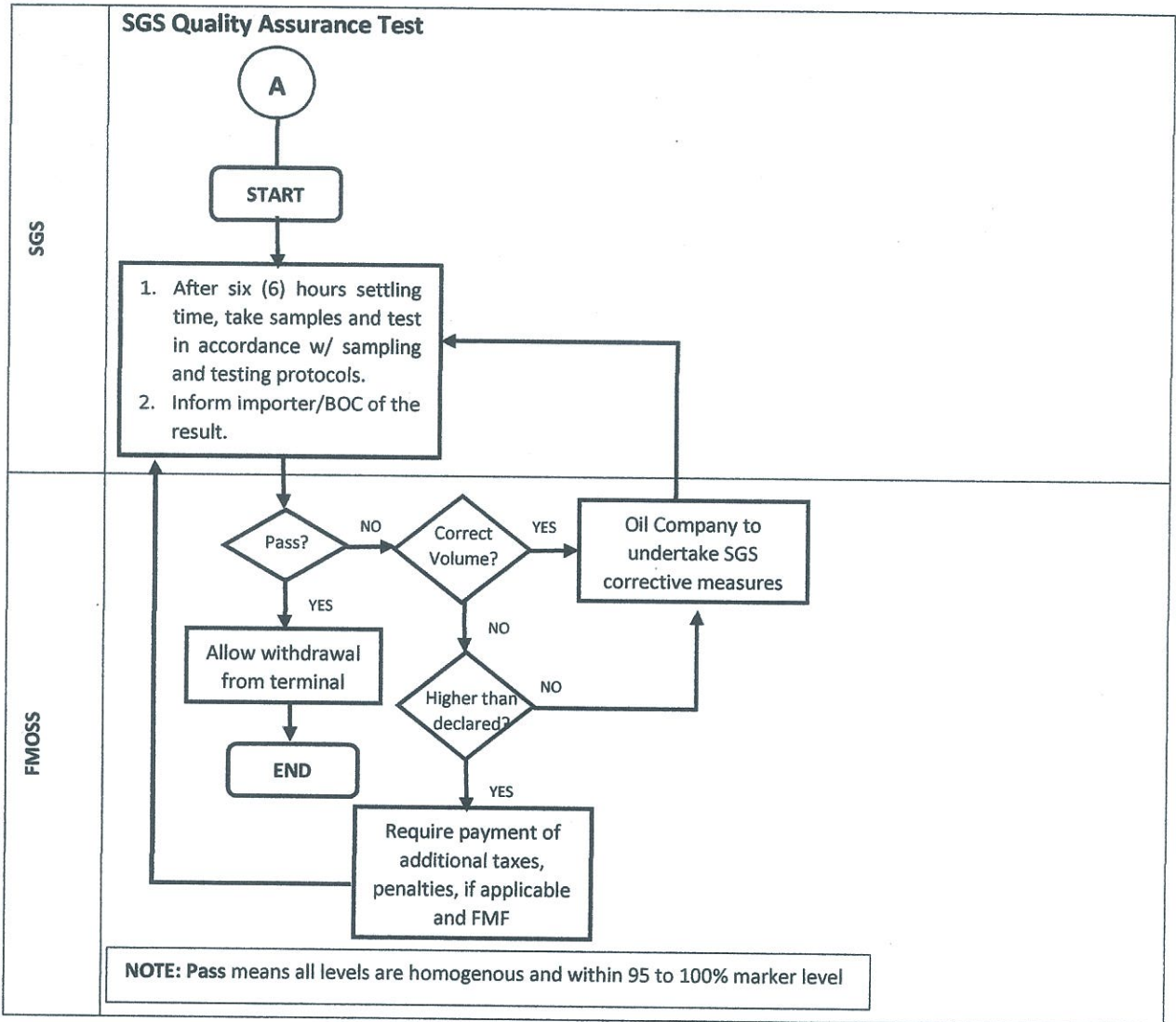
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FUEL MARKING PROCESS Customs Memorandum Order (CMO) 43-2019





MARKING PROCESS DESCRIPTION

| Step | Description | Doer | Template/ References |
|------|--|-------------------------------|---|
| 1. | Importer/depot representative shall accomplish Request for Marking Form and sends to Fuel Marking Provider (PH.FRM@sgs.com), FMOSS local email and FMP-PIO (fmp.eg.ph@gmail.com) at least two (2) calendar days prior marking for manual doping or 8 hours prior automatic injection | Importer/Depot Representative | 1. Request for Marking 2. Bill of Lading |



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OCOM Memo No. 118-2021 P-8

3 August 2021

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CHRISTA FILIUS
Oil, Gas and Chemical Director
SGS PHILIPPINES, INC.

Subject: Revised Request for Marking Form, Actual Marking Report Form and Homogeneity Testing Requirement

Dear **Ms. Filius**:

In reference to the implementation of Fuel Marking Program pursuant to Customs Memorandum Order (CMO) 43-2019, we wish to provide you with the attached Memorandum of the undersigned on the above subject, for information and guidance.

Thank you for your continuous support and assistance in the implementation of the Fuel Marking Program.

Very truly yours,

ATTY. TEDDY S. RAVAL
Deputy Commissioner, EG