



**MEMORANDUM**

FOR : **ALL DISTRICT COLLECTOR and  
SUB-PORT COLLECTORS  
ALL PERSONNEL CONCERNED**

FROM : **ATTY. EDWARD JAMES A. DY BUCO**  
Deputy Commissioner  
Assessment and Operations Coordinating Group *✱*

SUBJECT : **UPDATED EXCISE TAX RATE OF PETROLEUM BITUMEN  
UNDER HS CODE 2713.20.00 IN THE E2M SYSTEM**

DATE : January 3, 2020

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Relative to the recommendation from the Management Information System and Technology Group (MISTG), all concerned are informed on the updated Excise Tax (ET) Rate of Petroleum Bitumen under HS Code 2713.20.20 from Php4.00/kg to Php9.00/kg as implemented in the E2M system effective December 16, 2019.

For your information and guidance.



AOCG Memo No. 08-2020 p. 2

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**MASTER COPY**  
BOC-01-02225

REPUBLIC OF THE PHILIPPINES	
BUREAU OF CUSTOMS	
OFFICE OF THE DEPUTY COMMISSIONER	
ASSESSMENT & OPERATIONS COORDINATING GROUP	
<b>RECEIVED</b>	
BY: <u>SUMMA J.</u>	
DATE: <u>18 NOV 2019</u>	
TIME: <u>1:50 PM</u>	

October 23, 2019

**Hon. James Edward A. Dy Buco**  
Deputy Commissioner  
Assessment & Operations Monitoring Group  
Bureau of Customs, Manila

**Subject: Request updating of E2M System for product BITUMEN 60/70**

Dear Sir,

We are writing to your good office in connection with our shipment of **BITUMEN 60/70** which arrived last October 13, 2019 at Sub Port of MCT Cagayan de Oro via "MT NEW HORIZON" from Singapore. Our product is classifiable under **AHTN 2713.2000** with an excise tax rate of Php 9.00 per kilogram as per BIR Authority to Release Imported Goods (**ATRIG**). However the rate in MISTG E2M system is still at Php 4.00 per kilogram. Please be informed that we paid the excise tax of Php 9.00 per kilogram per BIR ATRIG but it is causing unnecessary delays in the adjustment, processing and payment of the shipment.

In this regard, we respectfully request that the above product BITUMEN 60/70 be properly updated in your system to ensure that the correct excise taxes are levied on the importation of said product.

Your usual favorable consideration and approval are highly appreciated. Please see attached copies of ATRIG from BIR dated October 11, 2019 and SAD copy with Entry no. 12434 dated October 11, 2019.

Very truly yours,  
**FOR: PILIPINAS SHELL PETROLEUM CORP.**

  
**Allan Canedo**  
Bitumen Country Business Manager - PH  
Pilipinas Shell Petroleum Corporation

**BUREAU OF CUSTOMS**  
**OFFICE OF DEPUTY COMMISSIONER**  
**MISTG**

**NOV 19 2019**

Received by: *Sign* 1032#

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