



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

*Pa*  
MASTER COPY

May 3, 2018

**CUSTOMS MEMORANDUM CIRCULAR**

No. 90-2018

**To: All District/Port Collectors  
All Others Concerned**



**SUBJECT: Additional Code for the Implementation of Zero Excise Tax Rate on Importations of Naphtha and Liquefied Petroleum Gas (LPG), when used as raw materials**

In reference to the memorandum from Management Information System and Technology Group (MISTG) dated 13 March 2018, all concerned are informed that the MISTG has created the following codes:

- a. N47 – Section 148 (e) of NIRC, Naphtha/pyrolysis raw material, Zero Excise
- b. N48 – Section 148 (e) of NIRC, Naphtha/pyrolysis raw material, Zero Excise, Shipline
- c. N52 – Section 148 (j) of NIRC, LPG raw material, Zero Excise
- d. N52 – Section 148 (j) of NIRC, LPG raw material, Zero Excise, Shipline

The concerned importer/declarant should proceed to the BIR main office for the issuance of these codes prior to lodgment of entry.

For your information and guidance.

*Isidro S. Lapeña*  
  
Bureau of Customs  
ISIDRO S. LAPEÑA  
Commissioner  
18-07869  
  
#

MAY 11 2018



Republic of the Philippines  
Department of Finance  
**BUREAU OF CUSTOMS**  
1099 Manila

RECEIVED  
MAR 19 2018  
IAS 11:30 AM  
OFFICE OF THE DIRECTOR  
IAS

MEMORANDUM

FOR : **ATTY. EDWARD JAMES A. DY BUCO**  
Deputy Commissioner, AOCG  
*[Signature]*

THRU : **NOEL PATRICK S. PRUDENTE**  
Deputy Commissioner, MISTG

NOTED : **JAIME B. TABORDA**  
OIC-Director, Planning and System Development  
Service, MISTG  
*[Signature]*

FROM : **LIBERTY B. PLANA**  
Acting Chief, Systems Development Division, MISTG  
*[Signature]*

SUBJECT : **Request for Implementation of ZERO (Php0.00) Excise  
Tax Rate on Importations of Naptha and Liquefied  
Petroleum Gas (LPG), when used as Raw Materials**

DATE : 13 March 2018

RECEIVED  
By: *[Signature]*  
Date: 3/19  
Time: 1:46 pm

#2018-02-0750  
REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS  
OFFICE OF THE DEPUTY COMMISSIONER  
ASSESSMENT OPERATION COORDINATING GROUP  
RECEIVED  
BY: *[Signature]*  
DATE: MAR 16 2018  
TIME: 3:08 pm

BACKGROUND

1. Reference:

- a. Memorandum of Atty. Edward James A. Dy Bucu, Deputy Commissioner, AOCG, dated March 7, 2018, Request for Implementation of ZERO (Php0.00) Excise Tax Rate on Importations of Naptha and Liquefied Petroleum Gas (LPG), when used as Raw Materials
- b. BIR Revenue Regulations No. 2-2018 Sec.2 (p) and (q), providing for the Revised Tax Rates and other Implementing Guidelines on Petroleum Products pursuant to Republic Act No. 10963, otherwise known as the "Tax Reform for Acceleration and Inclusion (TRAIN) Law.
- c. List of Items with corresponding HS Codes and Excise rates.
- d. Section 148 (e) and 148 (j) of the Tax Code

*[Handwritten notes and stamps]*  
3/20/18 12:55

**DISCUSSION**

2. In accordance with the foregoing references, the Office of the Deputy Commissioner of AOCG requests to implement ZERO (Php0.00) Excise Tax Rate on Importations of Naptha (AHTN 2710.12.70) and LPG (AHTN 2711.12.00), when used as raw materials.

**RECOMMENDATION**

4. Please be informed that this office has created the following additional code:
  - a) N47 – Section 148 e of NIRC, Naphtha/pyrolysis raw material, Zero Excise
  - b) N48 - Section 148 e of NIRC, Naphtha/pyrolysis raw material, Zero Excise, Shipline
  - c) N52 – Section 148 j of NIRC, LPG raw material, Zero Excise
  - d) N53 - Section 148 j of NIRC, LPG raw material, Zero Excise, Shipline

For issuance of these additional code, please proceed to BIR main office.

For your information.