



BUREAU OF CUSTOMS

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EG Memo No. QL-2023

MEMORANDUM

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BOC-06-08174

TO : DISTRICT COLLECTOR, PORT OF APARRI
DISTRICT COLLECTOR, PORT OF SAN FERNANDO
DISTRICT COLLECTOR, PORT OF BATANGAS
DISTRICT COLLECTOR, PORT OF LIMAY
DISTRICT COLLECTOR, PORT OF SUBIC
DISTRICT COLLECTOR, PORT OF CEBU
DISTRICT COLLECTOR, PORT OF TACLOBAN
DISTRICT COLLECTOR, PORT OF ILOILO
DISTRICT COLLECTOR, PORT OF CAGAYAN DE ORO
DISTRICT COLLECTOR, PORT OF DAVAO
DISTRICT COLLECTOR, PORT OF ZAMBOANGA

FROM : ATTY. *T* **TEDDY S. RAVAL**
Deputy Commissioner, EG

SUBJECT : Reiteration of Prohibitions Under CMO 43-2019:
Implementing the Fuel Marking Program Pursuant to DOF-
BOC-BIR Joint Circular No. 001.2019

DATE : 15 March 2023

All concerned District Collectors receiving bulk oil importation under Customs Memorandum Order (CMO) No. 04-2023 (**Annex A**) are reminded of the following provisions and prohibitions under Customs Memorandum Order No. 43-2019 (**Annex B**):

- Section 6.2. Fuel Marking One Stop Shop (FMOSS).** Customs Districts identified as authorized Ports of Discharge shall likewise establish a Fuel Marking One Stop Shop (FMOSS) in their ports.

6.2.1 Composition. The FMOSS shall be composed of the following:

- Head:** District Collector
- Members:** Deputy Collector for Operations
Deputy Collector for Assessment
Chief, Piers and Inspection Division or equivalent unit
District Commander, Enforcement Security Service
OIC, Customs Intelligence and Investigation Service
Fuel Marking Provider
Representative, Department of Energy (DOE)

In case a Customs District has sub-port/s, the Sub-port Collector shall be designated as Co-Head of the FMOSS of said Customs District

2. **Section 11.6 Prohibition on Commingling of Marked and Unmarked Fuel.** Notwithstanding the provisions of Sec 157 of the NIRC of 1997, as amended, Marked Fuel products shall not be stored and commingled with Unmarked Fuel products.

Pursuant to Sec. 155 of the NIRC, as amended, the manufacturer/importer shall adopt a suitable accounting or metering system with the ability to accurately determine the volume of entered and withdrawn refined, manufactured or importer petroleum products.

3. **Section 11.7 Prohibition to Export Marked Petroleum Products.**

11.7.1. Locally refined or manufactured and imported petroleum products which have been fully marked with the Official Fuel Marker in accordance with provisions of these Regulations shall be deemed for domestic distribution, use or consumption within the Philippine territory.

11.7.2. No Marked Fuel, in whole or in part shall be allowed to be removed or transferred for exportation. Provided that, exportation of Marked Fuel shall be allowed if no refund of the taxes paid thereon will be availed of. Provided further, that if refund of the taxes paid thereon will be availed of, the Marked Fuel to be exported shall be diluted with the same volume of Unmarked Fuel to prevent reintroduction of the same into the country. In either case, the entity so exporting shall inform the BOC and the fuel marking provider of the intention to export Marked Fuel.

11.7.3. For purposes of this Order, exportation shall refer to the customs procedure applicable where the goods leave the Philippine territory and are intended to remain outside it.

For strict compliance.