



Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
Quezon City

September 09, 2019

REVENUE MEMORANDUM CIRCULAR NO. 104-2019

SUBJECT : Mandating all Revenue District Offices (RDOs) to submit to Excise Large Taxpayers Field Operations Division (ELTFOD) the List of All Retail Gasoline Stations within their areas of jurisdiction at fuel_elfod@bir.gov.ph

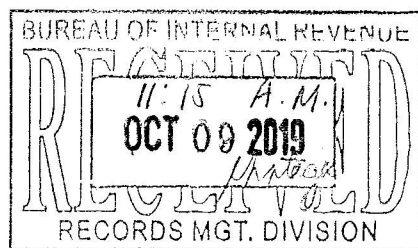
TO : All Internal Revenue Officials, Employees, and Other Concerned


In line with the on-going implementation of the Fuel Marking Program and for Field Testing purposes, all Revenue District Offices (RDOs) are mandated to provide/submit the lists of all registered/unregistered owners/retailers and suppliers of gasoline stations within its area of jurisdiction for Profiling and creation of a Database/Master File by using the attached prescribed format (Annex "A"), through the dedicated email fuel_elfod@bir.gov.ph, copy furnished their respective Revenue Regions (RRs) not later than October 31, 2019.

This Circular is issued in relation to Joint Circular No. 001.2019 dated July 5, 2019 signed by the DOF, BIR and BOC entitled "Prescribing the Implementing Guidelines of the Fuel Marking Program pursuant to Republic Act (R.A.) No. 10963, otherwise known as the Tax Reform for Acceleration and Inclusion (TRAIN) Law", which was circularized by RMC 85-2019.

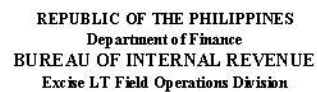
All revenue officials and employees are hereby enjoined to give this Circular as wide as publicity as possible.

This Circular shall take effect immediately.




CAESAR R. DULAY
Commissioner of Internal Revenue
029067

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PARA SA INYO, MAGING TAPAT TAYO
SERBISYONG TAPAT
BUWIS NA SAPAT.

RDO NO. _____
 Region _____
 Province _____

[illegible]

Attested by:

Assistant Revenue District Officer

Revenue District Officer