



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

December 23, 2019

**REVENUE MEMORANDUM CIRCULAR NO. 2-2020**

**SUBJECT :** Mandating all Revenue District Offices (RDOs) to require all Gasoline Stations to submit a Sworn Declaration of Inventory of Diesel, Gasoline and Kerosene as of December 31, 2019

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

In preparation for the **Field Testing** aspect of the **Fuel Marking Program**, all Gasoline Stations nationwide are required to submit a sworn declaration statement of inventory identified per branch as of December 31, 2019, on or before January 15, 2020, specifying the volume and type of petroleum products, namely **DIESEL, GASOLINE AND KEROSENE**, to the Revenue District Office/Large Taxpayers Division where the principal place of business is registered. The concerned Revenue District Office (RDO) shall consolidate the submitted report and transmit the same to the Excise LT Field Operations Divisions (ELTFOD) on or before January 31, 2020.

This report shall state whether the inventory has been marked or not to serve as the initial database for monitoring and field testing.

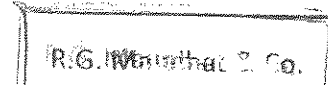
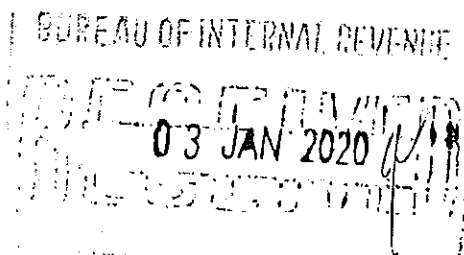
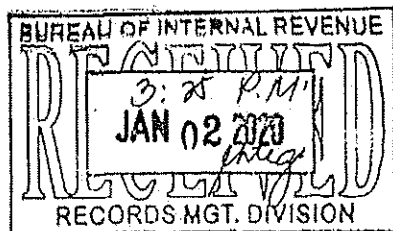
All revenue officials and employees are hereby enjoined to give this Circular as wide as publicity as possible.

This Circular shall take effect immediately.

Note: Attached Annex "A" as Report Format.

**CAESAR R. DULAY**  
 Commissioner of Internal Revenue  
 031635

D-6



**CERTIFICATE OF STOCK INVENTORY**  
As of

Amount

BUSINESS NAME  
TAX IDENTIFICATION NUMBER  
ADDRESS  
OWNER  
SI PER LTR  
DATE / TIME OF STOCK TITLING

GAS STATION (BRANCH)	ADDRESS	RFD	TANK NO. / UNDERGROUND TANK NO.	CAPACITY	PRODUCT DESCRIPTION	QUANTITY / Q (LIME)	Unit of Measure	Marked (YES/NO)
Sample Branch "X"	Sample, Manab Sta. Tax Manab	RFD 23 RFD 21						
*** SAMPLE								

Submitted by :

(Name)  
(Title/Designation/Place)

(Name)  
(Title/Designation/Date)

I declare under penalty of perjury that the aforesaid information are true and correct.  
Subscribed and sworn to before me this \_\_\_\_\_ of \_\_\_\_\_, \_\_\_\_\_, affiant exhibiting to me his/hers

Note: Applicable ONLY to the following products:  
1) Diesel  
2) Gasoline  
3) Kerosene

