For BIR Use Only BCS/ Item:

Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

BIR Form No.
**0623**
September 2020
**Page 1**

# Fuel Marking Fee Form

*Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X". Two copies must be filed with the BIR and one held by the Tax Filer.*

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**1** Date *(MM/DD/YYYY)* / /

**2** Amended Form? ☐ Yes ☐ No

**3** Alphanumeric Tax Code *(ATC)* N T 0 1 0

**4** No. of Sheet/s Attached

## Part I – Background Information

**5** Taxpayer Identification Number *(TIN)* - - -

**6** RDO Code

**7** Taxpayer's Name *(Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)*

**8** Registered Address *(Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)*

**8A** ZIP Code

**9** Contact No. *(Landline/Cellphone No.)*

**10** Email Address

**11** Place of Refinery where the Fuel Marking took place

| Region | Province | City |
|---|---|---|
| | | |

## Part II – Manner of Voluntary Payment

**12** ☐ Payment on Fuel Marked

**13** ☐ Prepayment/Advance Deposit

**14** ☐ Other Similar Schemes *(specify)*

## Part III – Payments and Application

| | |
|---|---|
| **15** Cost of Fuel Marking *(from Part V-Schedule 1, Column G)* | |
| **16** Add: Value Added Tax of Fuel Marking Fee *(from Part V-Schedule 1, Column F)* | |
| **17** Amount of Fuel Marking Fee *(from Part V-Schedule 1, Column E) (Sum of Items 15 and 16)* | |
| **18** Less: Balance Carried Over from Previous Form | |
| **19** Amount Payable/(Overpayment) *(Item 17 less Item 18)* | |
| **20** Less: Payment on Form Previously Filed for the Same Period, if amended form | |
| **21** Amount Payable/(Overpayment) *(Item 19 less Item 20)* | |
| **22** Less: Tax Payment/Deposit Made Today | |
| **23** Balance to be Carried Over to Next Form *(Item 21 less Item 22)* | |

I/We declare under the penalties of perjury that this return, and all its attachments, has been made in good faith, verified by me/us, and to the best of my/our knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof. Further, I/we give my/our consent to the processing of my/our information as contemplated under the *Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes. *(If Authorized Representative, attach authorization letter)*

| For Individual: | For Non-Individual: |
|---|---|
| Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent *(Indicate Title/Designation and TIN)* | Signature over Printed Name of President/Vice President/Authorized Officer or Representative/Tax Agent *(Indicate Title/Designation and TIN)* |

| Tax Agent Accreditation No./ Attorney's Roll No. *(if applicable)* | | Date of Issue *(MM/DD/YYYY)* | | Date of Expiry *(MM/DD/YYYY)* | |
|---|---|---|---|---|---|

## Part IV – Details of Payment

| Particulars | Drawee Bank/Agency | Number | Date *(MM/DD/YYYY)* | Amount |
|---|---|---|---|---|
| **24** Cash/Bank Debit Memo | | | | |
| **25** Check | | | | |
| **26** Tax Debit Memo | | | | |
| **27** Others *(specify)* | | | | |
| | | | | |

| *Machine Validation/Revenue Official Receipt Details (if not filed with an Authorized Agent Bank)* | *Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)* |
|---|---|
| | |

***NOTE**: Please read the BIR Data Privacy Policy found in the BIR website (www.bir.gov.ph)

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|---|---|---|

| TIN | Taxpayer's Name *(Last Name for Individual OR Registered Name for Non-Individual)* |
|---|---|
| | |

**Part V - Schedules**

**Schedule 1 – Summary of Marked Fuel and Fuel Marking Fee**

| Seq. No. | (A) | (B) | *Volume of Fuel Marked (C) | Applicable Rate (D) | Amount of Fuel Marking Fee *(E = C x D)* (E) | Value-Added Tax (VAT) *(F = E x 12/112)* (F) | Cost of Fuel Marking Fee *(G = E Less F)* (G) |
|---|---|---|---|---|---|---|---|
| 1 | Gasoline | LITER | | ₱ 0.06884 | | | |
| 2 | Diesel | | | | | | |
| 3 | Kerosene | | | | | | |
| | Others *(specify)* | | | | | | |
| 4 | ____________ | | | | | | |
| 5 | ____________ | | | | | | |
| 6 Totals *(Sum of Items 1 to 5) (Total of Column E to Part III, Item 17; Total of Column F to Part III, Item 16; and Total of Column G to Part III, Item 15 )* | | | | | | | |

****Inclusive of biofuel requirements as follows: gasoline = declared volume x 110%; diesel = declared volume x 102%***

# Guidelines and Instructions for BIR Form No. 0623 (September 2020)
# Fuel Marking Fee Form

**Who Shall File**

This form shall be filed in triplicate by the Manufacturer, or producer of locally manufactured/produced gasoline, diesel and kerosene.

For imported petroleum products, the Fuel Marking Fees shall be paid by the importer or owner to the Customs Officers before removal of such imported articles from the customs house.

**Time and Manner of Filing and Payment**

For each place of production, a separate form shall be filed and the Fuel Marking Fees shall be paid before removal of the petroleum products from the place of production with any Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office where the taxpayer is required to register. In places where there are no AABs, the form shall be filed and the Fuel Marking Fee shall be paid with the Revenue Collection Officer or Duly Authorized City or Municipal Treasurer of the municipality or city falling under the jurisdiction of the aforesaid Revenue District Office.

Excise taxpayers registered under the Large Taxpayers Service shall file the Fuel Marking Fee Form and pay with the Authorized Agent Bank or through the eFPS Facility.

**Note: All background information must be properly filled out.**

- The last 5 digits of the 14-digit TIN refers to the branch code
- All returns filed by an accredited tax agent on behalf of a taxpayer shall bear the following information:

A. For Individual (CPAs, members of GPPs, and others)
a.1 Taxpayer Identification Number (TIN); and
a.2 BIR Accreditation Number, Date of Issue, and Date of Expiry.

B. For members of the Philippine Bar (Lawyers)
b.1 Taxpayer Identification Number (TIN);
b.2 Attorney's Roll Number;
b.3 Mandatory Continuing Legal Education (MCLE) Compliance Number; and
b.4 BIR Accreditation Number, Date of Issue, and Date of Expiry