



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

November 20, 2019

REVENUE MEMORANDUM CIRCULAR NO. 130-2019

Subject : Reiteration of Revenue Memorandum Order No. 75 – 2010: Submission of the Monthly Certification of Excise Tax Collection on Minerals, Mineral Products and Quarry Resources

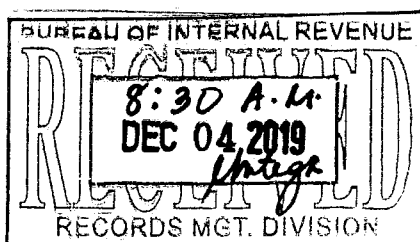
To : All Internal Revenue Officials, Employees and Other Concerned

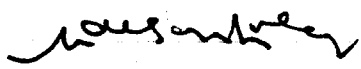
It has been observed that a number of Revenue District Offices (RDOs) do not submit the required Monthly Certification of Excise Tax Collection on Minerals, Mineral Products and Quarry Resources pursuant to Article 387 of the Rules and Regulations implementing the Local Government Code of 1991 (RA No. 7160) and DOF-DBM-DILG-DENR Joint Circular No. 2009-1 dated March 31, 2009. Hence, the concerned Local Government Units (LGUs) do not receive their equitable share on said collections.

It is informed that under the existing guidelines and procedures, the Large Taxpayers Service (LTS) and RDOs are required to submit to the Chief, Revenue Accounting Division (RAD) the monthly certification of the abovementioned excise tax collection paid thru Authorized Agent Banks (AABs) and Revenue Collection Officers (RCOs) within thirty (30) days after the close of each month. This is in line with the commitment of the BIR to hasten the release of the forty percent (40%) share of LGUs on the proceeds derived from the utilization and development of national wealth.

In connection thereto, this circular is being issued to reiterate the requirement of regularly submitting the said certification to the Chief, RAD within 30 days after the close of each month by LTS, all RDOs and other concerned Offices. For this purpose, the following are reiterated: (a) the certification should only comprise of tax collection on excise-mineral products; (b) LGU beneficiary must be identified per province, municipality up to barangay level; and (c) certified clear photocopy of List of Collection with LC No. and its corresponding complete Deposit Slip must be attached if payment was paid thru RCO. It is imperative that accurate data is needed to enable the BIR to correctly compute the excise tax collection on minerals, mineral products and quarry resources that are rightfully due to each and every LGU under the provisions of the Local Government Code, in addition to the entitlement of Internal Revenue Allotment (IRA) and other special shares.

All internal revenue officers and other concerned are enjoined to give this Circular as wide a publicity as possible.




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