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

February 8, 2021

REVENUE MEMORANDUM CIRCULAR NO. 21-2021

SUBJECT : **Circularizing the Joint Circular (JC) No. 001.2021 Prescribing the Implementing Guidelines for Field Testing Under the Fuel Marking Program Pursuant to Republic Act (RA) No. 10963, Otherwise Known as the Tax Reform for Acceleration and Inclusion (TRAIN) Law**

TO : **All Internal Revenue Officers and Others Concerned**

For the information and guidance of all internal revenue officials, employees and others concerned, attached herewith as Annex "A" is the Joint Circular between the Department of Finance, Bureau of Internal Revenue and Bureau of Customs to implement the guidelines for field testing activities under the Fuel Marking Program pursuant to TRAIN Law.

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

CAESAR R. DULAY
Commissioner of Internal Revenue

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/HREA,LTS-EXCISE/bsm/gtr

BUREAU OF INTERNAL REVENUE
RECEIVED
2:05 P.M.
FEB 16 2021
RECORDS MGT. DIVISION

BUREAU OF INTERNAL REVENUE
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FEB 16 2021
4:16 ltv