REPUBLIC OF THE PHILI NES
DEPARTMENT OF FINA E
BUREAU OF INTERNAL R VENUE
Quezon City

BUREAU OF INTERNAL REVENUE
RECEIVED
10:00 A.M.
AUG 13 2021
RECORDS MGT. DIVISION

July 06, 2021

REVENUE MEMORANDUM ORDER NO. 24-2021

SUBJECT : **Creation of Alphanumeric Tax Code (ATC) for Excise Taxes on Exports of Sweetened Beverages Products Paid Through Payment Form - BIR Form No. 0605**

TO : **All Collection Agents, Revenue District Officers and Other Internal Revenue Officers Concerned**

I. OBJECTIVE:

To facilitate the proper identification and monitoring of payment for excise tax on exports of sweetened beverages paid through BIR Form No. 0605 in relation to Revenue Regulations No. 10-2021 (Amending Pertinent Provisions of Section 10 under Revenue Regulations No. 20-2018, relative to the outright exemption granted to the exportation of Sweetened Beverages products) and in accordance to the provisions of Revenue Regulations No. 3-2008 (Amending Certain Provisions of Existing Revenue Regulations on the Granting of Outright Excise Tax Exemption on Removal of Excisable Articles Intended for Export or Sale/Delivery to International Carriers or to Tax-Exempt Entities/Agencies and Prescribing the Provisions for Availing Claims for Product Replenishment), the following ATC is hereby created:

ATC	Description	Legal Basis	BIR Form No.
EXB10	Excise Tax on Export of Sweetened Beverages Products	RR No. 10-2021 RR No. 3-2008	0605

II. REPEALING CLAUSE:

This Revenue Memorandum Order (RMO) revises portions of all other issuances inconsistent herewith.

III. EFFECTIVITY:

This RMO shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

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