

EXCISE TAX ON IMPORTATION BY PAL AVIATION FUEL

BOC MEMORANDUM, May 14, 1998

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In connection with the on-going resolution of the issues relating to the tax-exempt status of the importation by PAL of Aviation Turbo Fuel or Jet A-1 Fuel, by virtue of its legislative franchise under Presidential Decree No. 1590, the following shall be observed.

1. As to liability for payment of customs duties and VAT-Exempted
2. As to liability for excise tax
 - a) For use in Int'l. operations — Exempted
 - b) For Domestic operations — Subject to payment of excise tax

Pursuant to Section 131 of Republic Act 8424 (Comprehensive Tax Reform Program) and consistent with the earlier Memos issued by this office on the payment of excise tax as well as the information volunteered to this Bureau by PAL Management that all importations of Jet-A fuel by the firm are for domestic operation, it is hereby reiterated that the payment of excise tax on the importation by PAL of aviation fuel shall be collected by the Bureau of Customs upfront or prior to the release of the importation from the port of discharge.

For strict compliance.

Adopted: 14 May 1998

(SGD.) GUILLERMO L. PARAYNO, JR.
Commissioner

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