



Legal Watch

CUSTOMS MISTG MEMO 07-2026



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SUMMARY

This issuance advises stakeholders that Republic Act No. 12316 amended Section 148 of the National Internal Revenue Code to allow the temporary suspension or partial reduction of excise taxes on specific petroleum products for up to three months at a time, subject to an aggregate one-year limit. Correspondingly, this memorandum provides the covered AHTN Codes and their applicable rates following the exemption.

ACTIONABLE ADVICE

Importers, fuel traders, airlines, customs brokers, and downstream petroleum businesses should immediately review the memorandum through the link provided and confirm whether their imported LPG or kerosene products fall under the covered AHTN classifications. Companies should update landed-cost computations, pricing models, tax accruals, and customs declarations to reflect the temporary excise tax relief. Businesses importing kerosene for aviation use should ensure proper declaration coding, including the required AICODE, to avoid assessment issues or delays. Stakeholders should also monitor the duration of the suspension, as the relief measure is temporary and subject to future adjustment or expiration.

* Agency Name

Bureau of Customs (BOC)

* Issuance Title

Implementation of CMC No. 103-2026 in Accordance with Republic Act No. 12316, as Mandated by Executive Order No. 114, Series of 2026

* Issuance Date

17 April 2026

* Link

<https://customs.gov.ph/wp-content/uploads/2026/04/2026-07-MISTG-MEMO.pdf>

