



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

September 02, 2020

**REVENUE MEMORANDUM ORDER NO. 97-2020**

**SUBJECT : Modification of Alphanumeric Tax Code (ATC) in BIR Form No. 2200-M (Excise Tax Return for Mineral Products) in Connection with the Implementation of Republic Act (RA) No. 10963, also Known as Tax Reform for Acceleration and Inclusion (TRAIN) Law**

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

**I. OBJECTIVE:**

To facilitate the proper accounting and monitoring of tax collection from Excise Taxes in BIR Form No. 2200-M (Excise Tax Return for Mineral Products), in connection with the implementation of RA No. 10963, the following ATCs are hereby modified:

EXISTING (per ATC Handbook)					MODIFIED/ NEW
ATC	Description	Tax Rate	BIR Form No.	Legal Basis	Tax Rate
XM010	Coal and Coke Effective January 1, 2018 January 1, 2019 January 1, 2020 and onwards	P10.00/MT	2200-M	RA No. 10963 RR No. 1-2018	P50.00/MT P100.00/MT P150.00/MT
XM020	Non-metallic minerals and quarry resources	2%			4%
XM030	Copper and other metallic minerals	2%			4%
XM040	Gold and Chromite	2%			4%
XM050	Indigenous Petroleum	3%			6%

**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*  
**CAESAR R. DULAY**

Commissioner of Internal Revenue

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