

distribution or transportation of unmarked fuel in commercial quantity held for domestic use or merchandise.	Second Offense ₱ 5,000,000 Third Offense ₱ 10,000,000 *Third Offense is with penalty of revocation of license to engage in any trade or business.
(b) Causing the removal of the official fuel marking agent from marked fuel, and the adulteration or dilution of fuel intended for sale to the domestic market, or the knowing possession, storage, transfer or offer for sale of fuel obtained as a result of such removal, adulteration or dilution.	First Offense ₱ 2,500,000 Second Offense ₱ 5,000,000 Third Offense ₱ 10,000,000 *Third Offense is with penalty of revocation of license to engage in any trade or business.
(c) Willfully inserting, placing, adding or attaching, directly or indirectly, through any overt or covert act, whatever quantity of any unmarked fuel, counterfeit additive or chemical in the person, house, effects, inventory, or in the immediate vicinity of an innocent individual for the purpose of implicating, incriminating or imputing the commission of any violation of offenses related to fuel marking.	A fine of ₱ 5 Million but not more than ₱ 10 Million and imprisonment of not less than four (4) years but not more than eight (8) years
(d) Making, importing, selling, using or possessing fuel markers without express authority.	A fine of ₱ 1 Million but not more than ₱ 5 Million and imprisonment of not less than four (4) years but not more than eight (8) years
(e) Making, importing, selling, using or possessing counterfeit fuel markers.	A fine of ₱ 1 Million but not more than ₱ 5 Million and imprisonment of not less than four (4) years but not more than eight (8) years
(f) Causing another person or entity to commit any of the two (2) preceding acts in (d) and (e) hereof.	A fine of ₱ 1 Million but not more than ₱ 5 Million and imprisonment of not less than four (4) years but not more than eight (8) years
(g) Causing the sale, distribution, supply or transport of legitimately imported, in-transit, manufactured or procured controlled precursors and essential chemicals. in diluted, mixtures or in concentrated form, to any person or entity penalized in (a), (b), (d), (e) and (f) hereof, including but not limited to, packaging,	A fine of ₱1 Million but not more than ₱5 Million and imprisonment of not less than four (4) years but not more than eight (8) years

repackaging, labeling, relabeling or concealment of such transaction through fraud, destruction of documents, fraudulent use of permits, misdeclaration, use of front companies or mail fraud.	
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Any person who is authorized, licensed or accredited to conduct fuel tests, who issues false or fraudulent fuel test results knowingly, willfully or through gross negligence, shall suffer the additional penalty of imprisonment ranging from one (1) year and one (1) day to two (2) years and six (6) months. The additional penalties of revocation of the license to practice his profession in case of a practitioner, and the closure of the fuel testing facility, may also be imposed at the instance of the court.

The penalties stated herein for offenses related to fuel marking are in addition to the penalties imposed under Title X of the NIRC, as amended, Section 1401 of RA No. 10863, otherwise known as the "Customs Modernization and Tariff Act (CMTA)", and other relevant laws.