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# ADVISORY

SERIES OF 2025

Refund of Excise Tax on  
Petroleum Products under  
CREATE MORE

**BUREAU OF INTERNAL REVENUE**  
**Revenue Regulations No. 06-2025**  
**February 25, 2025**

**REFUND OF EXCISE TAX ON PETROLEUM PRODUCTS**  
**UNDER CREATE MORE**

**I. Exemption from Excise Tax**

Petroleum products sold to the following are exempt from excise tax:

- ☑ International carriers of Philippine or foreign registry directly importing petroleum products, on their use or consumption outside the Philippines.

*Note: Suppliers of petroleum products to international carriers shall also be allowed to file a claim for refund*

- ☑ Exempt entities or agencies covered by tax treaties, conventions and other international agreements for their use of consumption
- ☑ Entities which are by law exempt from direct and indirect taxes

**II. Procedure for Excise Tax Refund on Petroleum Products**

Claims for refund of excise tax on petroleum products filed starting April 1, 2025 shall follow the following procedures:

- ☑ File a written claim for refund with the CIR or his duly authorized representative within two (2) years after the payment of excise tax. The CIR or his duly authorized representative shall process, and decide on, the claim for refund within ninety (90) days from submission of complete documents.
- ☑ The tax return filed showing an overpayment shall also be considered a written claim for refund but the 90-day period shall begin upon submission of complete documents. Such submission must likewise be within the 2-year prescriptive period.
- ☑ In case of denial, it must be in writing and communicated to the taxpayer, and the legal and factual basis must be stated.
- ☑ Taxpayers shall file a request for reconsideration within fifteen (15) days from receipt of the full or partial denial, raising only questions of law. Otherwise, the decision is final.

# BUREAU OF INTERNAL REVENUE

## Revenue Regulations No. 06-2025

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- ✎ The CIR or his duly authorized representative shall decide on the request for reconsideration within fifteen (15) days from actual receipt thereof.
- ✎ The taxpayer may appeal to the CTA within thirty (30) days from:
  - Expiration of the ninety (90)-day period to decide on the application for refund
  - Receipt of the decision denying the request for reconsideration
  - Lapse of the fifteen (15)-day period to decide on the request for reconsideration
- ✎ Approved refunds shall be subject to post-audit by COA. In case of disallowance by COA:
  - Only the taxpayer shall be liable for the disallowed amount;
  - BIR employee who may be found to be grossly negligent in the grant of refund may become administratively liable.
- ✎ BIR officials, agents, and employees causing deliberate delay in the processing of the refund may be subjected to penalties.

Source:

*Revenue Regulations No. 06-2025*  
*February 25, 2025*

## Learn more:

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