

**Administrative Schedules & Paragraphs**  
(As prescribed under existing Revenue Regulations/Issuances)

**1. ALCOHOL INDUSTRY**

Schedule	Paragraph	Description
A	1	Alcohol Plants/Rectifiers (Distilled Spirits)
A	1-a	Compounders of Distilled Spirits
A	2	Brewers (Fermented Liquors)
A	7	Manufacturers of Wines
A	19	Manufacturers of Denatured Alcohol for Motive Power
B	3	Rectifiers of Wines and Distilled Spirits
B	4	Retail Liquor Dealers
B	5	Retail Vino Dealers
B	6	Wholesale Liquor Dealers
B	7	Retail Dealers in Fermented Liquor
B	8	Wholesale Dealers in Fermented Liquor (except tuba, basi, and tapuy)
B	12a	Wholesale Peddlers of Distilled Spirits and Fermented Liquor
B	13a	Retail Peddlers of Distilled Spirits and Fermented Liquor
B	15	Repackers of Wines and Distilled Spirits
B	16	Compounders of Wine and Distilled Spirits
O	1	Denaturers of Alcohol
O	2	Repackers of Denatured Alcohol
O	3	Dealers of Denatured Alcohol
O	1-S	Manufacturers of Articles Containing Specially Denatured Alcohol
A*	1 (I)	Importers of Distilled Spirits
A*	2 (I)	Importers of Fermented Liquors
A*	7 (I)	Importers of Wines

**2. TOBACCO INDUSTRY**

Schedule	Paragraph	Description
A	3	Manufacturers of Smoking and Chewing Tobacco
A	4	Manufacturers of Cigars
A	5	Manufacturers of Cigarettes
L	3	Wholesale Leaf Tobacco Dealers
L	3R	Wholesale Leaf Tobacco Dealers - Issued only in favor of persons or entities having fully equipped redrying plants
L	3 ½	Buyers for Wholesale Leaf Tobacco Dealers
L	4	Wholesale Leaf Tobacco Dealers. Issued only in favor of persons or entities having flue-curing barns, who may purchase or receive green Virginia leaf tobacco from bona-fide tobacco planters only, or handle green leaf of their own production, which tobacco shall be sold or transferred only to holders of L-3 and L-3R permits after flue-curing the tobacco
L	5	Planters of Leaf Tobacco Selling to Consumers

L	6	Manufacturers or wholesale leaf tobacco dealers who strip leaf tobacco exclusively for export, except as otherwise provided for in these regulations and who perform the following functions: 1) Handstrip and/or thresh whole leaf tobacco for themselves, or for other L-6 or L-7 permittees; 2) Re-process partially manufactured tobacco for themselves, or for other L-6 or L-7 permittees; and 3) Sell their partially manufactured tobacco to other L-6 permittees
L	7	Manufacturers of Tobacco Products
L	7 ½	Storage Warehouse and Auxiliary Register Books (bale books) for manufacturers of Tobacco Products
B	14	Wholesale Leaf Tobacco Dealers
B	14a	Retail Leaf Tobacco Dealers
Ntm*	7	Manufacturers of Cigarette Paper and Non-Tobacco Materials
Ntm*	7 ½	Storage Warehouses for Cigarette Paper and Non-Tobacco Materials
A*	3 (I)	Importers of Smoking & Chewing Tobacco
A*	4 (I)	Importers of Cigars
A*	5 (I)	Importers of Cigarettes

### 3. PETROLEUM INDUSTRY

Schedule	Paragraph	Description
A	14	Manufacturers of Bunker Fuel Oil
A	14 (I)	Importers/Traders of Bunker Fuel Oil
A	15	Manufacturers of Diesel Fuel Oil
A	15 (I)	Importers/Traders of Diesel Fuel Oil
A	16	Manufacturers of Kerosene
A	16 (I)	Importers/Traders of Kerosene
A	17	Manufacturers of Lubricating Oil
A	17 (I)	Importers/Traders of Lubricating Oil
A	18	Manufacturers of Naphtha & Other similar products of Distillation
A	18 (I)	Importers/Traders of Naphtha & Other similar products of Distillation
A	18a	Manufacturers of Regular Gasoline
A	18a(I)	Importers/Traders of Regular Gasoline
A	18b	Manufacturers of Premium Gasoline
A	18b(I)	Importers/Traders of Premium Gasoline
A	18c	Manufacturers of Aviation Gasoline
A	18c(I)	Importers/Traders of Aviation Gasoline
A	21	Manufacturers of Greases
A	21 (I)	Importers/Traders of Greases
A	21a	Manufacturers of Waxes
A	21a(I)	Importers/Traders of Waxes
A	21b	Manufacturers of Petrolatum
A	21b(I)	Importers/Traders of Petrolatum
A	22	Manufacturers of Processed Gas

A	22 (I)	Importers/Traders of Processed Gas
A	23	Manufacturers of LPG
A	23 (I)	Importers/Traders of LPG
A	23a	Manufacturers of LPG for Motive Power
A	23a(I)	Importers/Traders of LPG for Motive Power
A	24	Manufacturers of Asphalt
A	24 (I)	Importers/Traders of Asphalt
A	25	Manufacturers of Solvents
A	25 (I)	Importers/Traders of Solvents
A	25a	Manufacturers of Thinners
A	25a(I)	Importers/Traders of Thinners
A	26	Manufacturers of Aviation Turbo Jet Fuel
A	26 (I)	Importers/Traders of Aviation Turbo Jet Fuel

In the absence of the prescribed administrative schedule and paragraph on automobiles, mining and non-essential products under existing Revenue Regulations/Issuances, the following shall be used:

#### 4. AUTOMOBILES INDUSTRY

Schedule	Paragraph	Description
Au	1	Manufacturers/Assemblers of Automobiles
Au	1 (I)	Importers of Automobiles
Au	1 (D)	Dealers of Automobiles

#### 5. MINING INDUSTRY

Schedule	Paragraph	Description
Mm	1	Lessees/Concessionnaires or Owners/Operators/Exporters of Metallic Minerals
Mm	1 (I)	Importers of Metallic Minerals
Mn	2	Lessees/Concessionnaires or Owners/Operators of Non-metallic Minerals
Mn	2 (I)	Importers/Traders of Non-metallic Minerals
Mq	3	Lessees/Concessionnaires or Owners/Operators of Quarry Resources
Mq	3 (I)	Importers/Traders of Quarry Resources
Mi	4	Buyers/Purchasers/First Taxable Transferees/Exporters of Indigenous Petroleum/Natural Gas
Mi	4 (I)	Importers of Indigenous Petroleum/Natural Gas

#### 6. NON-ESSENTIAL GOODS

Schedule	Paragraph	Description
Ne	1	Manufacturers of Jewelry
Ne	1 (I)	Importers/Traders of Jewelry
Ne	2	Manufacturers of Perfumes and Toilet Waters
Ne	2 (I)	Importers/Traders of Perfumes and Toilet Waters
Ne	3	Manufacturers of Yachts and other Vessels Intended for Pleasure or Sports
Ne	3 (I)	Importers/Traders of Yachts and other Vessels Intended for Pleasure or Sports

\* Newly prescribed under this RMO