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

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January 04, 2021

REVENUE REGULATIONS NO. 10-2021

SUBJECT : Amending Pertinent Provisions of Section 10 under Revenue Regulations No. 20-2018, relative to the outright exemption granted to the exportation of Sweetened Beverages products.

TO : All Internal Revenue Officers and Others Concerned

SECTION 1. SCOPE. – Pursuant to Section 244 of the National Internal Revenue Code (NIRC), as amended, these Regulations are hereby promulgated to amend the pertinent provisions of Section 10 under Revenue Regulations (RR) No. 20-2018.

SEC.2. AMENDMENT- Section 10 of RR 20-2018 is hereby amended and shall read as follows:

SECTION 10. IMPOSITION OF EXCISE TAX ON REMOVAL OF SWEETENED BEVERAGES PRODUCTS FOR EXPORT.

Removal of Sweetened Beverages products intended for export ***shall*** be subject to the ***payment*** of the excise tax by the manufacturer due on every removal thereof from the place of production. After payment of the tax, the manufacturers at its option may file a claim for excise tax credit/refund pursuant to Sections 204 and 229 of the NIRC; or may avail of a claim for product replenishment scheme in accordance to the prescribed provisions under Sec. 6 of Revenue Regulations No. 3-2008 dated January 22, 2008, subject to the following terms and conditions:

a. A permit shall be per shipment secured from the BIR Office where the manufacturer is registered or required to be registered as an excise taxpayer before the product is removed from the place of production;

b. The products removed from the place of production shall be directly transported, loaded aboard the international shipping vessel or carrier, and shipped directly to the foreign country of destination without returning to the Philippines;

c. Proof of exportation such as, but not limited to, the documents enumerated below, shall be submitted within thirty (30) days from the date of actual date of exportation. However, the concerned BIR Office may, upon written request by the taxpayer-exporter, grant a maximum of 30 days, one-time extension for the submission of such documents for meritorious reasons.

(1) Export Entry Declaration duly filed with the Bureau of Customs
(2) Commercial Invoice
(3) Packing list
(4) Bill of Lading
(5) Cargo Manifest, if applicable
(6) Inward bank remittance in foreign currency acceptable to the Bangko Sentral ng Pilipinas

(7) Any document showing proof that the products exported have actually arrived and unloaded in the foreign port of destination (e.g., certificate of discharge, import entry declaration duly received by the foreign port of entry, etc.)

(8) Other necessary documents as may be reasonably required; and

d. The prescribed phrase "EXPORTED FROM THE PHILIPPINES" is printed on each label that is attached/affixed on the primary container in a recognizable and readable manner.

Failure to submit proof of exportation within the prescribed period shall be construed as non-exportation of the particular articles; and therefore, the same shall be subjected to the corresponding applicable tax, inclusive of penalties. Relative thereto, subsequent issuance of export permits shall not be allowed unless the assessed applicable tax due on such unliquidated export including the applicable penalties shall have been paid. For this purpose, proof of payment of the aforesaid assessment shall accompany your subsequent application permit.

SECTION 3. REPEALING CLAUSE – All revenue regulations and other revenue issuances or parts thereof inconsistent with the provisions of these Regulations are hereby repealed or modified accordingly.

SECTION 4. EFFECTIVITY – These Regulations shall take effect fifteen (15) days after publication in the Official Gazette or in any two newspapers of general circulation, whichever comes earlier.

CARLOS G. DOMINGUEZ
Secretary of Finance

Recommending Approval:

CAESAR R. DULAY
Commissioner of Internal Revenue

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