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



September 24, 2025

**REVENUE MEMORANDUM CIRCULAR NO. 094 - 2025**

**SUBJECT :** Supplemental Policies on the Processing of Refund/Credit of Excise Tax Associated with Unused Internal Revenue Stamps for Cigarettes, Heated Tobacco Products and Vape Products

**TO :** All Internal Revenue Officials/Officers and Others Concerned

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## I. BACKGROUND

Pursuant to Republic Act No. 11346 as implemented by Revenue Regulations No. 7-2021, manufacturers and importers of cigarettes, heated tobacco products and vape products are mandated to affix internal revenue stamps (stamps) prior to its removal from the place of production. However, situations may arise where such stamps remain unused due to product cancellations, product reclassification, or production issues.

Accordingly, this Circular is issued to supplement the provisions of Revenue Memorandum Circular (RMC) No. 74-2024 by outlining additional policies and mandatory requirements for claims of excise tax refund/credit associated with unused stamps, factory defective, or bad order stamps that were surrendered beyond the period required under Revenue Regulations (RR) No. 18-2021, provided such stamps remain intact, and have not been affixed in any tobacco or vape products.

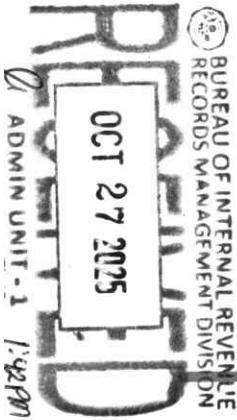
This Circular shall likewise govern claims of excise tax refund/credit involving factory defective/spoiled/bad order stamps previously surrendered to the BIR, the replacements of which remain unreleased to the manufacturer or importer claiming for refund/credit.

## II. DOCUMENTARY REQUIREMENTS

All manufacturers and importers filing claim for excise tax refund/credit shall submit the documentary requirements enumerated in the Checklist of Mandatory Requirements, attached as Annexes A.1 and A.2, which amend the Annexes A.1 and A.2 of RMC No. 74-2024, to the RDO having jurisdiction over the taxpayer.

A Notice to Proceed, attached as Annex A.3.1, shall be secured from the Excise Large Taxpayers Field Operations Division (ELTFOD) for the following documents in support of their application:

1. The unused stamps/bad order stamps arranged in rows and columns on the sheet of paper specifically provided for the purpose by APO Production Unit, Inc. (APO);
2. Certification issued by APO or the Large Taxpayers Service, as may be applicable.

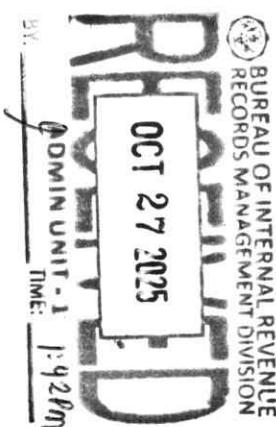


- 2.1 Certification issued by APO attesting to the authenticity of unused stamps/bad order stamps, and that the same were duly released to the manufacturer or importer claiming for refund/credit.
- 2.2 Certification issued by APO attesting to the quantity of factory defective stamps that were paid but not released to the manufacturer or importer claiming for refund/credit.
- 2.3 Certification issued by the Large Taxpayers Service attesting to the quantity of stamps approved for replacement, corresponding to factory defective/spoiled/bad order stamps previously surrendered to the BIR, the replacements of which remain unreleased to the manufacturer or importer claiming for refund/credit.
3. Original copy of the excise tax return (BIR Form No. 2200-T) and the proof of payment of excise tax previously filed and paid for the procurement of the stamps; and
4. Copy of the Order Reference Number issued through the Enhanced Internal Revenue Stamp Integrated System authenticated by the ELTFOD.

The filing of application shall be within two (2) years from date of payment of the excise tax associated with the total number of unused/factory defective/spoiled/bad order stamps.

### **III. SUPPLEMENTAL POLICIES**

1. The Office authorized to receive and process the application for certification issued by APO attesting to the authenticity of stamps, and that the same were duly released to the manufacturer or importer claiming for refund/credit shall be the ELTFOD.
2. All manufacturers and importers filing a claim for excise tax refund/credit shall submit the following documents enumerated in the Checklist of Documentary Requirements attached as Annex A.3.2 of this Circular to the ELTFOD:
  - a. A formal application letter addressed to the Chief of ELTFOD, indicating the quantity of stamps, the corresponding excise tax paid, and the justification for the subject application;
  - b. The unused/bad order stamps affixed and arranged on A3-sized paper, with a maximum of one hundred (100) pieces per sheet, accompanied by a duly accomplished Inspection and Validation Report Form, attached as Annex A.3.3 of this Circular, initially verified by the Revenue Officer assigned to the establishment where the stamps originated;
  - c. Duly approved replacement of factory defective/spoiled/bad order stamps that were paid for but not released to the manufacturer or importer claiming the refund/credit;
  - d. Original copy of the excise tax return (BIR Form No. 2200-T) and the proof of payment of excise tax previously filed and paid for the procurement of the stamps; and
  - e. Copy of the Order Reference Number issued through the Enhanced Internal Revenue Stamp Integrated System and the corresponding Delivery Receipt issued by APO.
3. The Office authorized to receive and process the application for claim for excise tax on unused/factory defective/spoiled/bad order stamps filed by manufacturers or importers



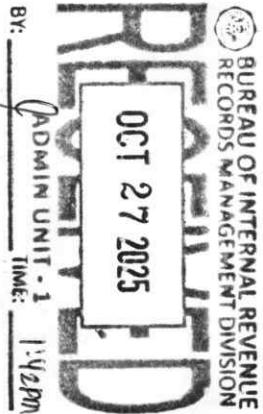
shall be the ELTFOD for pre-processing before the application is submitted to the RDO having jurisdiction over the taxpayer.

The receiving revenue officer of the ELTFOD will only accept applications for pre-processing if the applicant taxpayer submits all the documentary requirements enumerated in Annex A.3.2 of this Circular. The receiving revenue officer shall pre-process the claim for refund within fifteen (15) days from complete submission of documentary requirements, exclusive of the period during which the application is under the custody of APO.

After pre-processing has been accomplished, the ELTFOD shall issue a Notice to Proceed, attached as Annex A.3.1, addressed to the RDO to the effect that the taxpayer has complied with the documentary requirements in accordance with this revenue issuance.

The receiving revenue officer shall attach the Notice to Proceed to the corresponding documentary requirements enumerated in Item No. II of this Circular and return it to the taxpayer. Thereafter, the revenue officer shall instruct the taxpayer to hand-carry the Notice to Proceed, together with the complete documentary requirements enumerated in Annexes A.1 and A.2, to the RDO having jurisdiction over the taxpayer. The RDO shall then process the claim for refund in accordance with existing revenue issuances.

4. Only stamps under any of the following instances shall be allowed for refund/credit:
  - a. Unused stamps due to product cancellations, product reclassification, or production issues.
  - b. Bad Order stamps which were not surrendered to the BIR within the prescribed period under Section 8 of RR No. 18-2021.
  - c. Factory defective stamps that were paid but not released to the manufacturer or importer claiming for refund/credit due to product cancellations, product reclassification, or production issues.
  - d. Approved replacement of factory defective/spoiled/bad order stamps, the replacements of which remain unreleased to the manufacturer or importer claiming for refund/credit due to product cancellations, product reclassification, or production issues.
5. Only original stamps that are surrendered to the BIR in good condition, and authenticated by APO shall be received and processed for claim of refund/credit. The term "*good condition*" shall mean that the stamps contain the Quick Reference (QR) Code and Unique Identifier Code (UIC), embedded security image should be discernible, with correct color and design as specified under RMC No. 40-2024 or any subsequent revenue issuance, not torn, faded, smudged and have not been affixed in any tobacco or vape products.
6. The processing of refund/credit shall be within one hundred eighty (180) days from the date of submission of complete documents to the RDO having jurisdiction over the taxpayer, and shall be in accordance with Section 204 (C) of the National Internal Revenue Code of 1997, as amended, in relation to Section 229 of the same Code, and its implementing revenue issuance.
7. The destruction of stamps shall be the responsibility of the processing office in coordination with the ELTFOD. A Proof of Destruction and the Destruction Report shall be duly prepared by the processing office and incorporated to the case docket. These documents



are essential for the approval of refund/credit of the value of destroyed stamps by the Regional Director/Assistant Commissioner Large Taxpayers Service.

Once approved, the processing office shall furnish a copy of the duly signed Destruction Report to the ELTFOD for proper recording and monitoring.

#### **IV. MISCELLANEOUS PROVISIONS**

All unused/bad order stamps must be surrendered to the ELTFOD either directly, or through the RDOs regardless of whether the claim of refund/credit was filed or denied.

#### **V. REPEALING CLAUSE**

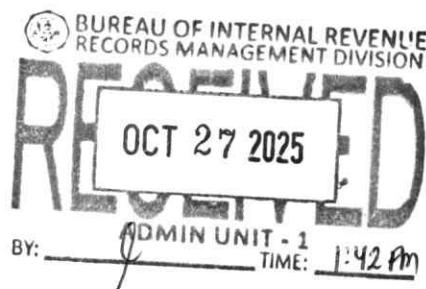
All provisions of revenue issuances/memoranda or portions thereof that are inconsistent herewith are hereby repealed, amended or modified accordingly.

#### **VI. EFFECTIVITY**

This Order shall take effect immediately.

All internal revenue officials, employees and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.

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**ROMEO D. LUMAGUI, JR.**  
Commissioner of Internal Revenue

*lumagui* No 00169  
MARISSA O. CABREROS, CESO III  
Deputy Commissioner  
Operations Group  
Officer-in-Charge  
(per RSO/DPO No. 65-2025)  
Date of Signing: Oct 27, 2025