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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



May 26, 2025

REVENUE REGULATIONS NO. 0 17 - 2025

SUBJECT : Amending Sections 3 and 4 of Revenue Regulations (RR) No. 16-2024 on the Updated Floor Price of Cigarette, Heated Tobacco, and Vapor Products

TO : All Internal Revenue Officers and Others Concerned

SECTION 1. SCOPE. – Pursuant to the provisions of Section 244 of the National Internal Revenue Code of 1997, as amended, these Regulations are hereby promulgated to update the prescribed floor price of cigarettes, heated tobacco products, and vapor products.

SECTION 2. AMENDMENTS. – Sections 3 and 4 of RR No. 16-2024 are hereby amended to read as follows:

“SECTION 3. FLOOR PRICE. – Provided hereunder are the updated floor prices for the subject tobacco products:

A. Cigarettes

Packaging	Content per Packaging	Production Cost/ Total Landed Cost	Excise Tax (2025)	VAT (12%)	Total Tax	Floor Price
Pack	20 sticks	10.25	66.15	9.168	75.318	85.57
Ream	10 packs	102.50	661.50	91.68	753.18	855.68

B. Heated Tobacco Products

Packaging	Content per Packaging	Production Cost/ Total Landed Cost	Excise Tax (2025)	VAT (12%)	Total Tax	Floor Price
Pack	20 sticks	19.04	35.84	6.59	42.43	61.47

C. Vapor Products

1. Nicotine Salt or Salt Nicotine

Packaging	Pack/Fill	Content per Packaging	Production Cost/Total Landed Cost	Excise Tax (2025)	VAT (12%)	Total Tax	Floor Price
Pod	1	2 ml	200.68	114.66	37.84	152.50	353.18

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1. Conventional ‘Freebase’ or ‘Classic’ Nicotine

Packaging	Pack/ Fill	Content per Packaging	Production Cost/Total Landed Cost	Excise Tax (2025)	VAT (12%)	Total Tax	Floor Price
Disposable Pod	1	10 ml	97.52	66.15	19.64	85.79	183.31
Prefilled Pod	1	10 ml	90.00	66.15	18.74	84.89	174.89
Disposable Device	1	10 ml	110.80	66.15	21.23	87.38	198.18

NOTE: The foregoing costs are based on submitted Manufacturer's/Importer's Sworn Statements.

The above floor prices shall only be used as reference for taxation purposes in the absence of other documents/proof as to the actual price of the product that is higher than the identified floor price.”

“SECTION 4. PENALTIES. – Selling of tobacco products at a price lower than the combined excise and value-added taxes imposed under the law shall be prohibited.

Under Section 145 (C) of the NIRC of 1997, as amended, the seller of such products shall be punished with a fine of not less than ten (10) times the amount of excise plus value-added taxes due but not less than Two hundred thousand pesos (P200,000.00) nor more than Five hundred thousand pesos (P500,000.00), and imprisonment of not less than four (4) years but not more than six (6) years.

xxx”

SECTION 3. REPEALING CLAUSE. – All existing rules, regulations, issuances or parts thereof which are contrary to or inconsistent with the provisions of these Regulations are hereby repealed, amended or modified accordingly.

SECTION 4. EFFECTIVITY. – These Regulations shall take effect fifteen (15) days following the publication thereof in the Official Gazette or the BIR’s official website, whichever comes first.



Recommending Approval:

ROMEON D. LUMAGUI, JR.
Commissioner of Internal Revenue

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