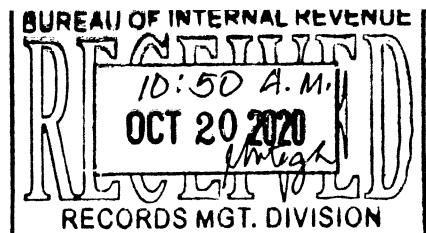




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**



September 25, 2020

**REVENUE MEMORANDUM CIRCULAR NO. 114-2020**

**SUBJECT : Mandatory Filing of BIR Form No. 2200-S in Electronic Filing and Payment System (eFPS)**

**TO : All Revenue Officers, Employees and Others Concerned**

This Circular is hereby issued to establish the guidelines and procedures in Filing BIR Form No. 2200-S in eFPS for the Excise Tax on Sweetened Beverages and to exclude BIR Form No. 0605 for payment of Excise Tax.

To address the issues encountered in filing the aforementioned form, a system walkthrough has been conducted for the mandated filing of BIR Form No. 2200-S with detailed discussion on the following scenarios:

- Scenario 1 :** With Beginning Balance of Php 1,000,000.00 and additional tax payment of Php 1,000,000.00 for payment on July 16, 2020.
- Scenario 2 :** With Php 2,000,000.00 carried forward balance from Scenario 1, and application of Excise Tax Due for Plant A (assumed at Php 450,000.00) for the same day (July 16, 2020).
- Scenario 3 :** With Php 1,550,000.00 carried forward balance from Scenario 2, application of Excise Tax Due for Plant B (assumed at Php 300,000.00) for the same day (July 16, 2020); and additional tax payment of Php 1,000,000.00 for payment on the same day (July 16, 2020).
- Scenario 4 :** Filed tax return for the immediately preceding day (July 15, 2020).

**Using the above scenarios, the procedure shall be as follows:**

**I. Filing for a Deposit/Advanced Payment**

This case is intended to establish or accumulate the fund/deposit in the system, and to set an initial balance or the existing balance at the time the form is not yet available in the eFPS site. The taxpayer shall accomplish the steps provided below as a guide in filing for a deposit/advanced payment:

1. Fill in the (1) Date with the current date as default. If Amended Return, click "Yes" on item No. 2.
2. Type in the address and (4) TIN of the Head Office for the (12) Place of Production and (13) Place of Removal.
3. Click (16) Prepayment/Advanced Deposit.
4. Type the existing balance on item (19A) Balance Carried Over from Previous Return since the system does not automatically reflect your previous balance.

5. Input the amount of deposit/advanced payment for your current date filing on (25A) Tax Payment/Deposit.
6. The taxpayers adjusted/new balance will reflect on item (26) Balance to be Carried Over to Next Return.
7. Click Submit, Print the Reference No. and Proceed with the e-payment.

**ILLUSTRATION 1:**

Default date is the current date – July 16, 2020 (The system allows you to change the date)

 <b>Republika ng Pilipinas</b> <b>Kagawaran ng Pananalapi</b> <b>Kawanihan ng Rentas</b> <b>Internas</b>	<b>EXCISE TAX RETURN</b> <b>for Sweetened Beverages</b> <small>Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Tax Filer.</small>			BIR Form No. <b>2200-S</b> <small>January 2018 Page 1</small>
<b>1 Date (MM/DD/YYYY)</b> 07 - July    ▼ 16    2020	<b>2 Amended Return?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<b>3 Number of Sheet's Attached</b> 0		

**STEPS:**

1. Input Place of Production and Place of Removal – Address of Head Office - Taguig City.
2. Tick “Payment/Advance Deposit”.
3. Input the amount of Balance Carried Over from Previous Return – assumed at Php 1,000,000.00.
4. Input the amount for Payment Made Today – assumed at Php 1,000,000.00.
5. The Balance to be Carried Over to the next Return will be automatically adjusted to reflect the new balance.

<b>12 Place of Production</b>		
Region	Province	City
NCR - National Capital Region	NCR, SECOND DISTRICT	TAGUIG CITY
<b>13 Place of Removal</b>		
Region	Province	City
NCR - National Capital Region	NCR, SECOND DISTRICT	TAGUIG CITY
<b>14 Are you availing of tax relief under Special Law or International Treaty?</b>		
<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<b>14A If yes, specify</b>
<b>Part II - Manner of Payment</b>		
<b>15 Payment on Actual Removal</b>	<b>16 <input checked="" type="checkbox"/> Payment/Advance Deposit</b>	
<b>17 Other Similar Schemes (specify)</b>		
<b>Part III - Payments and Application</b>		
<b>18 Excise Tax Due (from Part V-Schedule 1)</b>	0.00	
<b>19 Less: 19A Balance Carried Over from Previous Return</b>	1,000,000.00	
<b>19B Creditable Excise Tax, if applicable</b>	0.00	
<b>19C Total (Sum of Items 19A and 19B)</b>	1,000,000.00	
<b>20 Net Tax Due/(Overpayment) (Item 18 Less Item 19C)</b>	-1,000,000.00	
<b>21 Less: Payment on Returns Previously Filed for the Same Period, if amended return</b>	0.00	
<b>22 Tax Still Due/(Overpayment) (Item 20 less Item 21)</b>	-1,000,000.00	
<b>23 Add: Penalties 23A Surcharge</b>	0.00	
<b>23B Interest</b>	0.00	
<b>23C Compromise</b>	0.00	
<b>23D Total Penalties (Sum of Items 23A to 23C)</b>	0.00	
<b>24 Amount Payable/(Overpayment)(Sum of Items 22 and 23D)</b>	-1,000,000.00	
<b>25 Less: Payment Made Today 25A Tax Payment/Deposit</b>	1,000,000.00	
<b>25B Penalties (from Item 23D) Pay Penalties?</b>	0.00	
<b>25C Total Payment Made Today (Sum of Items 25A and 25B)</b>	1,000,000.00	
<b>26 Balance to be Carried Over to next Return (Item 24 less Item 25C)</b>	-2,000,000.00	
<small>I/we declare under the penalties of perjury that this remittance form has been made in good faith, verified by me/us, and to the best of my/our knowledge and belief is true and</small>		

The Ending Balance will be at Php 2,000,000.00, and you can proceed with e-payment for Php 1,000,000.00.

## II. Filing for the Removal of Excisable Articles of Plant A

This case is for the application of excise tax due against the tax deposit for the actual removal of a specific plant (Plant A) which shall be as follows:

1. Fill in the (1) Date with the current date. If Amended Return, click "Yes" on item No. 2.
2. Type in the address of Plant A on the (12) Place of Production and (13) Place of Removal.
3. Click (15) Payment on Actual Removal and a message will appear for the mandatory filing of Schedule 1, click 'OK' to be directed to Schedule 1.
4. Input the amount for Volume of Removals in Liters per ATC Code (XB), the system will automatically compute for the Basic Excise Tax Due. Upon completion, click 'OK'.
5. Type the existing balance on item (19A) Balance Carried Over from Previous Return since the system does not automatically reflect your previous balance.
6. The taxpayers adjusted/new balance will reflect on item (26) Balance to be Carried Over to Next Return.
7. Click Submit and Print the Reference No.

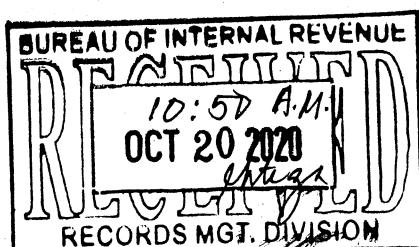
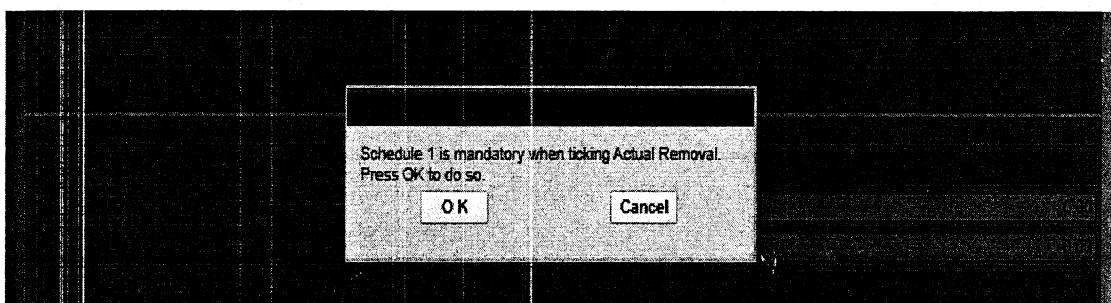
### ILLUSTRATION 2:

Same as in Scenario 1, default date is the current date – July 16, 2020. Since we will be filing for the same day, item 2 will reflect as Amended Return. You just need to tick "No" if you are not filing for an amended return.

	<p>Republika ng Pilipinas Kagawaran ng Pananalapi Kawanihan ng Rentas Internas</p>	<p><b>EXCISE TAX RETURN</b> for Sweetened Beverages</p> <p>Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Tax Filer</p>	<p>BIR Form No. <b>2200-S</b></p> <p>January 2018 Page 1</p>
1 Date <input type="text" value="MM/DD/YYYY"/> 07 - July <input type="button" value="▼"/> 15 <input type="text" value="2020"/>	2 Amended Return? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	3 Number of Sheets Attached <input type="text" value="0"/>	

### STEPS:

1. Input Place of Production and Place of Removal – Address of Plant A – Laoag City.
2. Tick "Payment on Actual Removal". A pop-up message will appear to accomplish Schedule 1 and then "Ok".



3. Then you will be directed to Schedule 1. Input Volume of Removals in Liters per ATC Code (XB) and the system will auto-compute for the Basic Excise Tax Due. Then click "Ok" and you will be redirected back to the Main Page of the Return.

Schedule I SUMMARY OF REMOVALS AND EXCISE TAX DUE ON SWEETENED BEVERAGES CHARGEABLE AGAINST PAYMENT						
ATC	Description	Tax Bracket / Unit of Measure	Applicable Tax Rate	Sales Value (in Peso)	Volume of Removals	Basic Excise Tax Due
	Tax on Sweetened Beverages 1. Using Purely Caloric Sweeteners and Purely Non-Caloric Sweeteners, or a mix of caloric and non-caloric sweeteners					
XB010	SWEETENED JUICE DRINKS	Liter	6.00	0.00	50,000.00	300,000.00
XB020	SWEETENED TEA	Liter	6.00	0.00	0.00	0.00
XB030	CARBONATED BEVERAGES	Liter	6.00	0.00	20,000.00	120,000.00
XB040	FLAVORED WATER	Liter	6.00	0.00	0.00	0.00
XB050	ENERGY AND SPORTS DRINKS	Liter	6.00	0.00	5,000.00	30,000.00
XB060	POWDERED DRINKS NOT CLASSIFIED AS MILK, JUICE, TEA AND COFFEE	Liter	6.00	0.00	0.00	0.00
XB070	CEREAL AND GRAIN BEVERAGES	Liter	6.00	0.00	0.00	0.00
XB080	OTHER NON-ALCOHOLIC BEVERAGES THAT CONTAIN ADDED SUGAR	Liter	6.00	0.00	0.00	0.00
XB090	USING PURELY HIGH-FRUCTOSE CORN SYRUP OR IN COMBINATION WITH ANY CALORIC OR NON-CALORIC SWEETENERS	Liter	12.00	0.00	0.00	0.00
XB100	USING PURELY COCONUT SAP SUGAR AND PURELY STEVIA GLYCOSIDES	Exempt	0.00	0.00	0.00	0.00
Others (specify)						
			0.00	0.00	0.00	0.00
						Add
						0.00
<b>TOTAL TAX DUE</b>						<b>450,000.00</b>

4. Input the amount of Balance Carried Over from Previous Return – from Scenario 1 at Php 2,000,000.00.
  5. The Balance to be Carried Over to the next Return will be automatically adjusted to reflect the new balance

12 Place of Production		
Region	Province	City
REGION I - Ilocos Region	ILOCOS NORTE	LAOAG CITY (Capital)
13 Place of Removal		
Region	Province	City
REGION I - Ilocos Region	ILOCOS NORTE	LAOAG CITY (Capital)
Are you availing of tax relief under Special Law or Incentive Program?		
Part II - Manner of Payment		
<input checked="" type="checkbox"/> 15 Payment on Actual Removal	<input type="checkbox"/> 16 Payment/Advance Deposit	
17 Other Similar Schemes (specify)		
Part III - Payments and Application		
18 Excise Tax Due (from Part V-Schedule 1)	450,000.00	
19 Less: 19A Balance Carried Over from Previous Return	2,000,000.00	
19B Creditable Excise Tax, if applicable	0.00	
19C Total (Sum of Items 19A and 19B)	2,000,000.00	
20 Net Tax Due(Overpayment) (Item 18 Less Item 19C)	-1,550,000.00	
21 Less: Payment on Returns Previously Filed for the Same Period, if amended return	0.00	
22 Tax Bill Due(Overpayment) (Item 20 less Item 21)	-1,550,000.00	
23 Add: Penalties 23A Surcharge	0.00	
23B Interest	0.00	
23C Compromise	0.00	
23D Total Penalties (Sum of Items 23A to 23C)	0.00	
24 Amount Payable(Overpayment)(Sum of items 22 and 23D)	-1,550,000.00	
25 Less: Payment Made Today 25A Tax Payment/Deposit	0.00	
25B Penalties (from Item 23D) Pay Penalties?	0.00	
25C Total Payment Made Today (Sum of items 25A and 25B)	0.00	
26 Balance to be Carried Over to next Return (Item 24 less Item 25C)	-1,550,000.00	

Please note that the amount of Balance Carried Over from Previous Return from Scenario 1 is not automatically reflected in item 19, hence, you need to maintain a separate monitoring file for reference and ready for input upon filing of excise tax returns. The current Ending Balance after Scenario 2 is at Php 1,550,000.00

### III. Filing for the Removal of Excisable Articles of Plant B with Deposit/Advanced Payment

This is to apply the excise tax due against the tax deposit for the actual removal of a specific plant (Plant B) and at the same time file for additional Excise Tax Payment/Deposit with the following guidelines:

1. Fill in the (1) Date with the current date. If Amended Return, click "Yes" on item No. 2.
2. Type in the address of Plant B on the (12) Place of Production and (13) Place of Removal.
3. Click (15) Payment on Actual Removal and a message will appear for the mandatory filing of Schedule 1, click 'OK' to be directed to Schedule 1.
4. Input the amount for Volume of Removals in Liters per ATC Code (XB), the system will automatically compute for the Basic Excise Tax Due. Upon completion, click 'OK'.
5. Type the existing balance on item (19A) Balance Carried Over from Previous Return since the system does not automatically reflect your previous balance.
6. Click (16) Prepayment/Advanced Deposit and input the amount of deposit/advanced payment on (25A) Tax Payment/Deposit.
7. The taxpayers adjusted/new balance will reflect on item (26) Balance to be Carried Over to Next Return.
8. Click Submit, Print the Reference No. and Proceed with the e-payment.

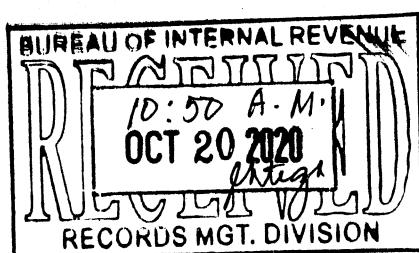
#### ILLUSTRATION 3:

Same as in Scenario 1, default date is the current date – July 16, 2020. Since we will be filing for the same day, item 2 will reflect as Amended Return. You just need to tick "No" if you are not filing for an amended return.

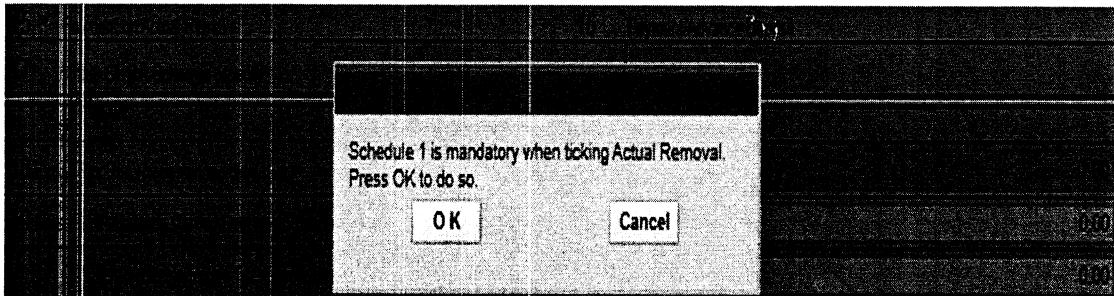
	Republika ng Pilipinas Kagawaran ng Pananalapi Kawanihan ng Rentas Internas	BIR Form No. <b>2200-S</b> January 2018 Page 1			
1 Date	07/2020	07 - July	▼	16	2020
2 Amended Return?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		3 Number of Sheet's Attached	0	
<b>EXCISE TAX RETURN for Sweetened Beverages</b> Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Tax Filer					

#### STEPS:

1. Input Place of Production and Place of Removal – Address of Plant B – City of Mati, Davao.



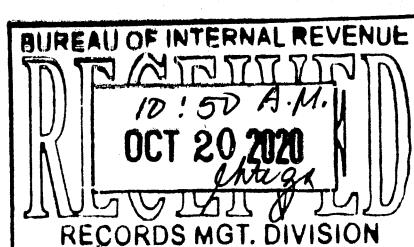
2. Tick "Payment on Actual Removal". A pop-up message will appear to accomplish Schedule 1 and then "Ok".



3. Then you will be directed to Schedule 1. Input Volume of Removals in Liters per ATC Code (XB) and the system will auto-compute for the Basic Excise Tax Due. Then click "Ok" and you will be redirected back to the Main Page of the Return.

Schedule I SUMMARY OF REMOVALS AND EXCISE TAX DUE ON SWEETENED BEVERAGES CHARGEABLE AGAINST PAYMENT							
ATC	Description	Tax Bracket	Unit of Measure	Applicable Tax Rate	Sales Value (in Peso)	Volume of Removals	Basic Excise Tax Due
	Tax on Sweetened Beverages 1. Using Purely Caloric Sweeteners and Purely Non-Caloric Sweeteners, or a mix of caloric and non-caloric sweeteners						
XB010	SWEETENED JUICE DRINKS	Liter	6.00	0.00	50,000.00		300,000.00
XB020	SWEETENED TEA	Liter	6.00	0.00	0.00		0.00
XB030	CARBONATED BEVERAGES	Liter	6.00	0.00	0.00		0.00
XB040	FLAVORED WATER	Liter	6.00	0.00	0.00		0.00
XB050	ENERGY AND SPORTS DRINKS	Liter	6.00	0.00	0.00		0.00
XB060	POWDERED DRINKS NOT CLASSIFIED AS MILK, JUICE, TEA AND COFFEE	Liter	6.00	0.00	0.00		0.00
XB070	CEREAL AND GRAIN BEVERAGES	Liter	6.00	0.00	0.00		0.00
XB080	OTHER NON-ALCOHOLIC BEVERAGES THAT CONTAIN ADDED SUGAR	Liter	6.00	0.00	0.00		0.00
XB090	USING PURELY HIGH FRUCTOSE CORN SYRUP OR IN COMBINATION WITH ANY CALORIC OR NON-CALORIC SWEETENERS	Liter	12.00	0.00	0.00		0.00
XB100	USING PURELY COCONUT SAP SUGAR AND PURELY STEVIA GLYCOSIDES	Exempt	0.00	0.00	0.00		0.00
Others (specify)							
				0.00	0.00	0.00	0.00
							Add      Delete
<b>TOTAL TAX DUE</b>							300,000.00
<input type="button" value="Print Preview"/> <input type="button" value="OK"/> <input type="button" value="Clear"/> <input type="button" value="Cancel"/>							

4. Input the amount of Balance Carried Over from Previous Return – from Scenario 2 at Php 1,550,000.00.  
 5. Tick "Payment/Advance Deposit" and input the amount of payment for today – assumed at Php 1,000,000.00.  
 6. The Balance to be Carried Over to the next Return will be automatically adjusted to reflect the new balance.



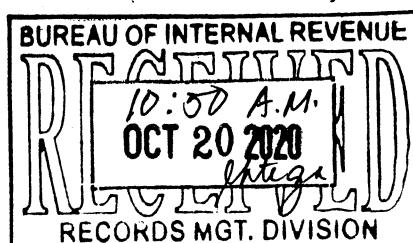
<b>12 Place of Production</b>		
Region	Province	City
REGION XI - Davao Region	DAVAO ORIENTAL	CITY OF MATI (Capital)
<b>13 Place of Removal</b>		
Region	Province	City
REGION XI - Davao Region	DAVAO ORIENTAL	CITY OF MATI (Capital)
<b>14 Are you availing of tax relief under Special Law or International Treaty?</b>		<b>14A If yes, specify</b>
<b>Part II - Manner of Payment</b>		
<b>15</b> <input checked="" type="checkbox"/> <b>Payment on Actual Removal</b>	<b>16</b> <input type="checkbox"/> <b>Payment/Advance Deposit</b>	
<b>17</b> <input type="checkbox"/> <b>Other Similar Schemes (specify)</b>		
<b>Part III - Payments and Application</b>		
<b>18</b> <b>Expense Tax Due (from Part V-Schedule 1)</b>	300,000.00	
<b>19 Less:</b> <b>19A Balance Carried Over from Previous Return</b>	1,550,000.00	
<b>19B Creditable Excise Tax, if applicable</b>	0.00	
<b>19C Total (Sum of items 19A and 19B)</b>	1,550,000.00	
<b>20 Net Tax Due(Overpayment) (Item 18 Less Item 19C)</b>	-1,250,000.00	
<b>21 Less: Payment on Returns Previously Filed for the Same Period, if amended return</b>	0.00	
<b>22 Tax Still Due(Overpayment) (Item 20 less Item 21)</b>	-1,250,000.00	
<b>23 Add: Penalties</b> <b>23A Surcharge</b>	0.00	
<b>23B Interest</b>	0.00	
<b>23C Compromise</b>	0.00	
<b>23D Total Penalties (Sum of items 23A to 23C)</b>	0.00	
<b>24 Amount Payable(Overpayment)(Sum of items 22 and 23D)</b>	-1,250,000.00	
<b>25 Less: Payment Made Today</b> <b>25A Tax Payment/Deposit</b>	1,000,000.00	
<b>25B Penalties (from item 23D) Pay Penalties?</b>	0.00	
<b>25C Total Payment Made Today (Sum of items 25A and 25E)</b>	1,000,000.00	
<b>26 Balance to be Carried Over to next Return (Item 24 less Item 25C)</b>	-2,250,000.00	

The Ending Balance will be at Php 2,250,000.00, and you can proceed with the e-payment for Php 1,000,000.00

#### IV. Filing of Tax Return for the Immediate Preceding Date or a Later Date for Plant C Removal

This is to cover filing of tax return for a prior date for a different plant (Plant C) with corresponding application of payment of actual removal of Plant C. In this case, penalty for late filing shall be imposed as separate item to be paid. The steps are provided hereunder:

1. Fill in the (1) Date with a prior date. If Amended Return, click "Yes" on item No. 2.
2. Type in the address of Plant C on the (12) Place of Production and (13) Place of Removal.
3. Click (15) Payment on Actual Removal and a message will appear for the mandatory filing of Schedule 1, click 'OK' to be directed to Schedule 1.
4. Input the amount for Volume of Removals in Liters per ATC Code (XB), the system will automatically compute for the Basic Excise Tax Due. Upon completion, click 'OK'.
5. Type the existing balance on item (19A) Balance Carried Over from Previous Return since the system does not automatically reflect your previous balance.
6. The taxpayers adjusted/new balance will reflect on item (26) Balance to be Carried Over to Next Return.
7. Click Submit and Print the Reference No.
8. A message will appear to inform the taxpayer that the return filed for the immediately succeeding date and onwards of the ante-dated return may be necessary to amend.



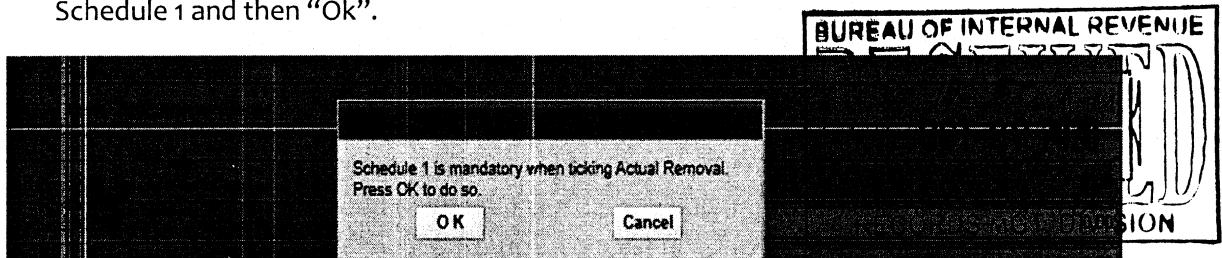
**ILLUSTRATION 4:**

Same as in Scenario 1, default date is the current date – July 16, 2020. Since we will be filing for the previous day, you need to change the date to July 15, 2020. Since this is for a prior date, item 2 will reflect as Amended Return. You just need to tick “No” if you are not filing for an amended return.

 Republika ng Pilipinas Kagawaran ng Pananalapi Kawanihan ng Rentas Internas	<b>EXCISE TAX RETURN</b> for Sweetened Beverages <small>Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Tax Filer</small>	<b>2200-S</b> <small>January 2018 Page 1</small>
<b>1 Date (MM/DD/YYYY)</b> 07 - July	<b>15</b> 2020	<b>2 Amended Return?</b> <input checked="" type="checkbox"/>
		<b>3 Number of Sheet/s Attached</b> 0

**STEPS:**

1. Input Place of Production and Place of Removal – Address of Plant C – City of Maasin, Southern Leyte.
2. Tick “Payment on Actual Removal”. A pop-up message will appear to accomplish Schedule 1 and then “Ok”.



3. Then you will be directed to Schedule 1. Input Volume of Removals in Liters per ATC Code (XB) and the system will auto-compute for the Basic Excise Tax Due. Then click “Ok” and you will be redirected back to the Main Page of the Return.

Schedule I SUMMARY OF REMOVALS AND EXCISE TAX DUE ON SWEETENED BEVERAGES CHARGEABLE AGAINST PAYMENT						
ATC	Description	Tax Bracket / Unit of Measure	Applicable Tax Rate	Sales Value (in Peso)	Volume of Removals	Basic Excise Tax Due
	Tax on Sweetened Beverages 1. Using Purely Caloric Sweeteners and Purely Non-Caloric Sweeteners, or a mix of caloric and non-caloric sweeteners					
XB010	SWEETENED JUICE DRINKS	Liter	6.00	0.00	5,000.00	30,000.00
XB020	SWEETENED TEA	Liter	6.00	0.00	0.00	0.00
XB030	CARBONATED BEVERAGES	Liter	6.00	0.00	0.00	0.00
XB040	FLAVORED WATER	Liter	6.00	0.00	0.00	0.00
XB050	ENERGY AND SPORTS DRINKS	Liter	6.00	0.00	0.00	0.00
XB060	POWDERED DRINKS NOT CLASSIFIED AS MILK, JUICE, TEA AND COFFEE	Liter	6.00	0.00	0.00	0.00
XB070	CEREAL AND GRAIN BEVERAGES	Liter	6.00	0.00	0.00	0.00
XB080	OTHER NON-ALCOHOLIC BEVERAGES THAT CONTAIN ADDED SUGAR	Liter	6.00	0.00	0.00	0.00
XB090	USING PURELY HIGH FRUCTOSE CORN SYRUP OR IN COMBINATION WITH ANY CALORIC OR NON-CALORIC SWEETENERS	Liter	12.00	0.00	0.00	0.00
XB100	USING PURELY COCONUT SAP SUGAR AND PURELY STEVIOGLYCOSESIDES	Exempt	0.00	0.00	0.00	0.00
Others (specify)						
				0.00	0.00	0.00
Add						Delete
TOTAL TAX DUE						30,000.00
<a href="#">Print Preview</a> <a href="#">OK</a> <a href="#">Clear</a> <a href="#">Cancel</a>						

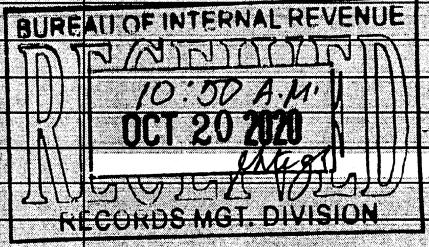
4. Input the amount of Balance Carried Over from Previous Return – assumed at

Php 1,030,000.00.

5. The Balance to be Carried Over to the next Return will be automatically adjusted to reflect the new balance.

<b>12 Place of Production</b>		
Region	Province	City
REGION VIII - Eastern Visayas	SOUTHERN LEYTE	CITY OF MAASIN (Capital)
<b>13 Place of Removal</b>		
Region	Province	City
REGION VIII - Eastern Visayas	SOUTHERN LEYTE	CITY OF MAASIN (Capital)
14 Are you availing of tax relief under Special Law or International Treaty?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input checked="" type="checkbox"/> If yes, specify
<b>Part II - Manner of Payment</b>		
<input checked="" type="checkbox"/> 15 Payment on Actual Removal	<input type="checkbox"/> 16 Payment/Advance Deposit	
<b>17 Other Similar Schemes (specify)</b>		
<b>Part III - Payments and Application</b>		
18 Excise Tax Due (from Part V-Schedule 3)	30,000.00	
19 Less: 19A Balance Carried Over from Previous Return	1,030,000.00	
19B Creditable Excise Tax, if applicable	0.00	
19C Total (Sum of Items 19A and 19B)	1,030,000.00	
20 Net Tax Due/(Overpayment) (Item 18 Less Item 19C)	-1,000,000.00	
21 Less: Payment on Returns Previously Filed for the Same Period, if amended return	0.00	
22 Tax Still Due/(Overpayment) (Item 20 less Item 21)	-1,000,000.00	
23 Add: Penalties 23A Surcharge	0.00	
23B Interest	0.00	
23C Compromise	0.00	
23D Total Penalties (Sum of Items 23A to 23C)	0.00	
24 Amount Payable/(Overpayment)(Sum of Items 22 and 23D)	-1,000,000.00	
25 Less: Payment Made Today 25A Tax Payment/Deposit	0.00	
25B Penalties (from Item 23D) Pay Penalties?	0.00	
25C Total Payment Made Today (Sum of Items 25A and 25B)	0.00	
26 Balance to be Carried Over to next Return (Item 24 less Item 25C)	-1,000,000.00	

I/we declare under the penalties of perjury that this remittance form has been made in good faith, verified by me/us, and to the best of my/our knowledge and belief is true and correct.


  
 BUREAU OF INTERNAL REVENUE  
 PAYMENT MADE  
 10:50 A.M.  
 OCT 20 2020  
 RECORDS MGT. DIVISION

In the first three (3) scenarios, the tax returns filed are for July 16, 2020. Since the tax return for July 16, 2020 were filed first before filing for July 15, 2020, a reminder message will pop-up to notify the taxpayer that an amended return for July 16, 2020 may be necessary as it may affect the balance for the succeeding day.

The cases specified herein are considered as highly technical and deemed necessary to establish the beginning balances of deposits, updated removals, and payment applications. As part of transitory activity, the following shall be accomplished by both eFPS and Manual filers:

1. All Sweetened Beverages (SB) Taxpayer should reconcile their existing balances of deposits/advanced payment with Excise Large Taxpayer Field Operations Division to set-up the amount that will be reflected on the filing of BIR Form No. 2200-S.
2. The BIR Form No. 2200-S reflects the existing balance of the taxpayers as a whole company and not on a per plant basis. A sub-record, however, shall be maintained by the Head Office reflecting deposits, removals, and applications of payment per plant as part of the Liquidation Report for reconciliation and monitoring.
3. As regards the filing for deposit/advanced payment, the taxpayer has the option to either file using:

- a) The address of the Head Office, as illustrated in Case I; and
  - b) The address of a specific plant, as illustrated in Case III.
4. The cut-off time shall be established with 11:59PM as default but the taxpayer has the option to use their existing cut-off time with notification to ELTFOD for record purposes. Hence, the enumerated activities shall be observed:
- a) Collecting the data of removals for the whole day (12:00AM – 11:59PM) of a certain date and file its return on the immediate following day, using the date the collection of data was made; and
  - b) Using the current cut-off time per taxpayer – e.g. 5:00PM cut-off time and the data of removals from 5:01PM shall be filed for the next day.
5. The tax returns should be filed on the immediate following day, except for return dates falling on Friday, Saturday, Sunday, Holidays and during downtime of eFPS site, returns of which can be filed on the next business day. System downtime shall be logged through the help desk for confirmation/validation with the Information Systems Group (ISG) by ELTFOD.
6. Taxpayers are still required to submit their weekly Liquidation Report via email from their dedicated address to [sb.attachment@bir.gov.ph](mailto:sb.attachment@bir.gov.ph).

With the adoption of this standard procedures/guidelines, the use of BIR Form No. 0605 is no longer authorized as payment form for Excise Tax on Sweetened Beverages. Sweetened Beverages Taxpayers manually filing BIR Form No. 2200-S shall use the eFPS facility for filing and payment.

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

This Circular shall take effect immediately.



**CAESAR R. DULAY**

Commissioner of Internal Revenue

037019

D-6

