

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

June 27, 2016

**REVENUE MEMORANDUM ORDER NO. 33-2016**

**SUBJECT : Prescribing the Uniform Procedures for the Implementation  
of Internal Revenue Stamp Integrated System (IRSIS)**

**TO : All Revenue Officials and Employees Concerned**

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**I. OBJECTIVES**

This Order is hereby issued to:

- A. Implement the provisions of Revenue Regulations (RR) No. 7-2014, pursuant to the pertinent provisions of National Internal Revenue Code of 1997, as amended by Republic Act No. 10351, particularly on the new internal revenue stamps with adequate security features on imported and locally manufactured cigarettes, whether for domestic sale or for export, using the facility of the Internal Revenue Stamp Integrated System (IRSIS).
- B. Prescribe the uniform policies and procedures in the use IRSIS on the ordering, distribution, affixture and monitoring of the internal revenue stamps.
- C. To replace the existing internal revenue stamps of this Bureau particularly on imported cigarette products.
- D. Define the duties and responsibilities of all revenue offices and personnel using or accessing the IRSIS.

**III. POLICIES AND GUIDELINES**

- 1. All authorized users, both the concerned taxpayers and personnel of this Bureau, shall access IRSIS, through the homepage located at the BIR website, [www.bir.gov.ph](http://www.bir.gov.ph).
- 2. All concerned Revenue Offices of this Bureau shall coordinate to ensure that the necessary briefings/trainings on IRSIS are conducted to the concerned taxpayers or its authorized representatives, including the BIR's duly authorized revenue personnel, prior to the actual implementation of IRSIS in order to provide and clarify the details of the aforesaid enrollment and usage of the IRSIS.

3. The authorized users of IRSIS of all concerned Revenue Offices designated by their respective Chiefs of Division shall be granted the appropriate access thereto according to the existing procedures prescribed by this Bureau.
4. The technical and operational/procedural issues/concerns raised shall be addressed by the National Office Data Center (NODC) and the Excise LT Field Operations Division (ELTFOD), respectively.
5. The Excise LT Regulatory Division (ELTRD) shall encode/update or maintain codes table into IRSIS all pertinent information contained in the newly approved Permit to Operate and registration permits for brand of tobacco products within twenty four (24) hours immediately upon approval of the application.
6. For purposes of placing the order of internal revenue stamps of all concerned taxpayers, through IRSIS, the excise tax payment shall only be made through the Electronic Filing and Payment System (eFPS) of this Bureau. Accordingly, the concerned taxpayers shall be enrolled with the eFPS.
7. It shall be ensured by the concerned Revenue Offices of this Bureau, upon prior coordination, that the correct balances of the excise tax deposit/payments, including the balances of Product Replenishment Certificates of all concerned importers and local manufacturers of cigarettes are uploaded in the respective taxpayer's ledger balances of IRSIS before the initial placement of the order for the said stamps and approval thereof by the Chief, ELTFOD.
8. The Chief, ELTFOD shall be designated as the Authorized Revenue Official on the approval of the following, subject to prior verification thereof:
  - a. Applications for enrollment to IRSIS submitted by the concerned taxpayers;
  - b. Orders for internal revenue stamps submitted thru IRSIS; and,
  - c. Request by all concerned taxpayers on the replacement of spoiled/bad order stamps with the corresponding payment of the price prevailing at the time when the said stamps were originally ordered, using the online facility of IRSIS.
9. The Chief, ELTFOD and/or authorized users designated by the Chief of Division shall process all orders that were placed through the Stamp Ordering Module of IRSIS and submitted by concerned taxpayers or its authorized representatives on or before twelve o'clock noon (12:00 nn.) or within the working day, whichever comes earlier.
10. All orders of internal revenue stamps, after having been duly approved by the Chief, ELTFOD are no longer allowed to be cancelled or changed by the authorized users of concerned taxpayers or its authorized representatives.

11. The Chief, ELTFOD shall designate, through the appropriate revenue issuance, the revenue personnel who shall be assigned to monitor and supervise the production of the internal revenue stamps at the designated plant of APO Production, Inc. (APO), where the new internal revenue stamps are printed.
12. The duly designated revenue personnel or Revenue Officer On-Premise (ROOP) assigned at APO, shall always be present to witness and monitor the actual release by APO of the internal revenue stamps to the said taxpayer's authorized representatives and attest thereto by affixing his or her signature on the release document issued for the purpose as well as thru the IRSIS.
13. With respect to locally manufactured cigarettes intended for exportation, the details of payment of the excise tax due thereon through the Product Replenishment Debit Memo (PRDM) prescribed under Revenue Regulations (RR) No. 3-2008 shall be encoded in IRSIS by the authorized personnel of the ELTFOD. However, in case of any additional excise tax paid through BIR Form No. 0605 (Payment Form) pursuant to Revenue Regulations No. 3-2008, the said payment form shall strictly contain the phrase "Product Replenishment" in the boxes specifically provided for "Others/Specify" under the "Manner of Payment" thereof. Moreover, the following Alphanumeric Tax Codes shall, likewise, be provided in the said BIR form:
  - XT040 – for cigarettes packed by hand;
  - XT140 – for low-priced cigarettes packed by machine; or
  - XT150 – for high-priced cigarettes packed by machine

Failure to provide the exact phrase and ATC in the said BIR form shall not be considered as a valid excise tax payment in IRSIS.

14. In cases of eFPS downtime or unavailability, or the concerned taxpayer failed to indicate or write the phrase "IRSIIS" or "IRSIIS Payment" in their Excise Tax Return (BIR Form No. 2200-Tobacco) specifically in the field/box provided for "Others/Specify" under the "Manner of Payment" thereof, the authorized user designated by the Chief, ELTFOD, shall manually file the excise tax return of the concerned taxpayer in IRSIS including the details of the payment made through the duly Authorized Agent Banks (AABs) of this Bureau or the authorized Revenue Official of ELTFOD shall manually encode the payment to IRSIS.
15. The LT Programs and Monitoring Division shall validate the information declared in the Official Register Books submitted by all concerned excise taxpayers with the pertinent reports generated by IRSIS. For any discrepancy, the same shall be immediately coordinated with the concerned revenue offices or taxpayers, as the case may be.

16. The excise taxes paid on internal revenue stamps that are reported as spoiled and/or bad orders by the concerned taxpayers, verified correct and duly approved by this Bureau shall be credited back in the taxpayers' ledger of IRSIS, pursuant to the provisions of a revenue issuance issued for the purpose.
17. For purposes of verification on the authenticity of internal revenue stamps, as well as the determination of whether or not the proper excise taxes were paid on domestically manufactured or imported cigarettes, the ELTFOD personnel or other Revenue Officers specifically designated by the Commissioner of Internal Revenue, shall conduct an on-the-spot surveillance of cigarette products either in the place of production, storage facilities, or in the domestic market, as the case maybe, using the Mobile Verification Devices issued for the purpose. In case of any discrepancy, the appropriate actions shall be undertaken, including the assessment and collection of excise taxes and penalties due therefrom, without prejudice to the confiscation and forfeiture of any untaxed cigarette products and the filing of the appropriate criminal case.
18. The Operations and User Manual of IRSIS shall govern and be strictly observed by all concerned revenue personnel and officials of this Bureau duly authorized to use the IRSIS, with respect to their detailed duties, responsibilities and other procedures thereof.

#### **IV. REPEALING CLAUSE**

All other issuances and/or portions thereof inconsistent herewith are hereby repealed and amended accordingly.

#### **IV. EFFECTIVITY**

This Order shall takes effect immediately.

(Original Signed)  
**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue