

Republika ng Pilipinas  
Kagawaran ng Pananalapi  
Kawanihan ng Rentas InternasEXCISE TAX  
RETURN  
for TOBACCO PRODUCTS

BIR Form No.

2200-T

May 2006 (ENCS)

Fill in all applicable spaces. Mark all appropriate boxes with an "X".

1 Date (MM/DD/YYYY)	2 Amended Return <input type="checkbox"/> Yes <input type="checkbox"/> No	3 No. of sheets attached
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## PART I BACKGROUND INFORMATION

4 TIN	5 RDO Code	6 Line of Business
7 Taxpayer's Name (Last Name, First Name, Middle Name for Individuals) / (Registered Name for Non-Individual)		8 Telephone Number
9 Registered Address (Please indicate complete address)		10 Zip Code
11 Place of Production	12 Place of Removal	
13 Are you availing of tax relief under Special Law or International Tax Treaty? <input type="checkbox"/> Yes <input type="checkbox"/> No		14 If yes, please specify

## PART II MANNER OF PAYMENT

15 <input type="checkbox"/> Payment on Actual Removal	<input type="checkbox"/> Prepayment/Advance deposit/ Other similar schemes (please specify)
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## PART III PAYMENTS AND APPLICATION

		Amount
16 Excise Tax Due (from Schedule 1)	16	
17 Less: Balance Carried Over from Previous Return	17A	
Creditable Excise Tax, if applicable	17B	
18 Net Tax Due/(Overpayment)	18	
19 Less: Payment on Returns Previously Filed for the Same Period, if amended return	19	
20 Tax Still Due/(Overpayment)	20	
21 Add: Penalties		
Surcharge	21A	
Interest	21B	
Compromise	21C	
22 Amount Payable	22	
23 Less: Payment Made Today		
Tax Payment/Deposit	23A	
Penalties (from 21D)	23B	
24 Balance to be Carried Over to Next Return	24	

## PART IV

I declare, under the penalties of perjury, that this return has been made in good faith, verified by me, and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.

25 _____ President/Vice President/Principal Officer/Accredited Tax Agent/ Authorized Representative/Taxpayer (Signature Over Printed Name)  _____ Title/Position of Signatory  _____ Tax Agent Acc.No./Atty's Roll No. (if applicable)	26 _____ Treasurer/Assistant Treasurer (Signature Over Printed Name)  _____ Title/Position of Signatory  _____ TIN of Signatory
_____ Date of Issuance	_____ Date of Expiry

## Part V DETAILS OF PAYMENT

Particulars	Drawee Bank/ Agency	Number	Date			Amount
			MM	DD	YYYY	
27 Cash/Bank Debit Memo	27A	27B	27C	27D		
28 Check	28A	28B	28C	28D		
29 Tax Debit Memo	29A	29B	29C	29D		
30 Others	30A	30B	30C	30D		

Stamp of Receiving  
Office/AAB and  
Date of Receipt  
(RO's Signature/  
Bank Teller's Initial)

**BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION**

ATC	Description	Tax Bracket per Unit of Measure	Applicable Tax Rate	TAX BASE (Quantity)		Basic Excise Tax Due
				Exempt	Taxable	
TOBACCO PRODUCTS						
XT010	(1) Tobacco Products					
	a) Tobacco twisted by hand or reduced into a condition to be consumed in any manner other than the ordinary mode of drying and curing					
	Effective January 1, 2005	P 1.00/k.g.	P 1.00			
	Effective January 1, 2007	P 1.06/k.g.	P 1.06			
	Effective January 1, 2009	P 1.12/k.g.	P 1.12			
	Effective January 1, 2011	P 1.19/k.g.	P 1.19			
	b) Tobacco prepared or partially prepared with or without the use of any machine or instrument or without being pressed or sweetened					
	Effective January 1, 2005	P 1.00/k.g.	P 1.00			
	Effective January 1, 2007	P 1.06/k.g.	P 1.06			
	Effective January 1, 2009	P 1.12/k.g.	P 1.12			
	Effective January 1, 2011	P 1.19/k.g.	P 1.19			
	c) Fine-cut shorts and refuse, scraps, clippings, cuttings, stems, midribs and sweepings of tobacco					
Effective January 1, 2005	P 1.00/k.g.	P 1.00				
Effective January 1, 2007	P 1.06/k.g.	P 1.06				
Effective January 1, 2009	P 1.12/k.g.	P 1.12				
Effective January 1, 2011	P 1.19/k.g.	P 1.19				
XT020	(2) Tobacco prepared for chewing					
	Effective January 1, 2005	P 0.79/k.g.	P 0.79			
	Effective January 1, 2007	P 0.84/k.g.	P 0.84			
	Effective January 1, 2009	P 0.89/k.g.	P 0.89			
	Effective January 1, 2011	P 0.94/k.g.	P 0.94			
XT031	(3) Cigars - The tax shall be in accordance with the Net Retail Price (NRP) (excluding VAT & excise taxes)	NRP*1				
XT032	a) Five Hundred Pesos (P 500.00) or less		10% of NRP*2			
	b) More than Five Hundred Pesos (>P 500.00)		P50.00 plus 15% of NRP in excess of P 500.00			
* 1 Attached additional sheet/s if necessary						
* 2 (The tax rate shall in no case be lower than P1.12 as provided in the Tax Code of 1997.)						
XT040	(4) Cigarettes packed by hand					
	Effective January 1, 2005	P 2.00/pack	P 2.00			
	Effective January 1, 2007	P 2.23/pack	P 2.23			
	Effective January 1, 2009	P 2.47/pack	P 2.47			
	Effective January 1, 2011	P 2.72/pack	P 2.72			
XT130	(5) Cigarettes packed by machine					
	(a) Net Retail Price (NRP) (excluding VAT & Excise tax) is below P 5.00 per pack					
	Effective January 1, 2005	P 2.00/pack	P 2.00			
		P 3.30/pack	P 3.30			
		P 5.50/pack	P 5.50			
	Effective January 1, 2007	P 2.23/pack	P 2.23			
		P 3.30/pack	P 3.30			
		P 5.50/pack	P 5.50			
	Effective January 1, 2009	P 2.47/pack	P 2.47			
		P 3.30/pack	P 3.30			
		P 5.50/pack	P 5.50			
		Effective January 1, 2011	P 2.72/pack	P 2.72		
		P 3.30/pack	P 3.30			
		P 5.50/pack	P 5.50			
XT070	(b) NRP (excluding VAT & Excise Tax) is P 5.00 up to P 6.50 per pack					
	Effective January 1, 2005	P 6.35/pack	P 6.35			
		P 6.96/pack	P 6.96			
	Effective January 1, 2007	P 6.74/pack	P 6.74			
		P 6.96/pack	P 6.96			
	Effective January 1, 2009	P 7.14/pack	P 7.14			
	Effective January 1, 2011	P 7.56/pack	P 7.56			

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11:29 A.M.  
FEB 06 2013

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FEB 06 2013

RECEIVED

ATC	Description	Tax Bracket per Unit of Measure	Applicable Tax Rate	TAX BASE (Quantity)		Basic Excise Tax Due
				Exempt	Taxable	
XT060	(c) NRP (excluding VAT & Excise Tax) is more than P 6.50 up to P 10.00 per pack					
	Effective January 1, 2005	P10.35/pack	P 10.35			
	Effective January 1, 2007	P10.88/pack	P 10.88			
	Effective January 1, 2009	P11.43/pack	P 11.43			
XT050	(d) NRP (excluding VAT & Excise Tax) is more than P 10.00 per pack					
	Effective January 1, 2005	P25.00/pack	P 25.00			
	Effective January 1, 2007	P26.08/pack	P 26.06			
	Effective January 1, 2009	P27.16/pack	P 27.16			
XT050	Effective January 1, 2011	P28.30/pack	P 28.30			
XT080	(1) For Cigars	P 0.50/ 1000 pcs	P 0.50			
XT090	(2) For cigarettes	P 0.10/ 1000 pcs	P 0.10			
XT100	(3) For leaf tobacco	P 0.02/kilo	P 0.02			
XT110	(4) For scraps and other manufactured tobacco products	P 0.03/kilo	P 0.03			
XT120	(5) Additional imported blending tobacco inspection and monitoring fee - leaf	P 0.02/kilo	P 0.02			
	-partially manufactured (scraps & strips)	P 0.03/kilo	P 0.03			
OTHERS (please specify)						
						P

## BIR FORM 2200-T Excise Tax Return for Tobacco Products

### Guidelines and Instructions

#### Who Shall File

This return shall be filed in triplicate by the following:

1. Manufacturer or producer of locally manufactured or produced tobacco products;
2. Wholesaler, manufacturer, producer, owner or operator of the redrying plant, as the case may be, with respect to the payment of inspection fee on leaf tobacco, scrap, cigars, cigarettes and other tobacco products; and
3. Owner or person having possession of tobacco products which were removed from the place of production without the payment of excise tax.

For imported tobacco products, the excise tax shall be paid by the importer or owner to the Customs Officers before removal of such imported articles from the customhouse.

#### Time and Manner of Filing and Payment

For each place of production, a separate return shall be filed and the excise tax due shall be paid before removal of the tobacco products from the place of production with any Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office where the taxpayer is required to register. In places where there are no AABs, the return shall be filed and the tax due shall be paid with the Revenue Collection Officer or Duty Authorized City or Municipal Treasurer of the city or municipality falling under the jurisdiction of the aforesaid Revenue District Office.

Identified large excise taxpayers under RDO 121 and Large Taxpayers District Office (LTDO) duly informed in writing as such by the Commissioner of Internal Revenue, or his duly authorized representative, shall file the excise tax return and pay the corresponding excise tax due with the AABs located in the BIR National Office, Diliman, Quezon City and those AABs chosen to serve them, respectively.

#### For eFPS Taxpayers

The filing of return and payment of excise tax due thereon shall be in accordance with the provisions of existing applicable revenue issuances.

#### Penalties

There shall be imposed and collected as part of tax:

1. A surcharge of twenty five percent (25%) for each of the following violations:
  - a) Failure to file any return and pay the tax due thereon on the date prescribed;
  - b) Unless otherwise authorized by the Commissioner, filing a

- c) Failure to pay the full or part of the amount of tax shown on the return or the full amount of tax due for which no return is required to be filed on or before the due date; and
- d) Failure to pay the deficiency tax within the time prescribed for its payment in the Notice of Assessment.

2. A surcharge of fifty percent (50%) of the tax or of the deficiency tax, in case any payment has been made on the basis of such return before the discovery of the falsity or fraud, for each of the following violations:

- a) Willful neglect to file the return within the period prescribed by the code or by rules and regulations; or
- b) In case a false or fraudulent return is willfully made.

3. An interest at the rate of twenty percent (20%) per annum on any unpaid amount of tax, from the date prescribed for the payment until it is fully paid.
4. Compromise penalty.

#### Attachment Required:

- All returns filed by an authorized representative must attach authorization letter.
- For amended return, proof of payment and the return previously filed

#### Note:

- This return shall be used in the following instances:
  1. For payment of excise tax due on the actual volume of tobacco products to be removed from the place of production; and
  2. For prepayments, advance deposits or other similar schemes in payment of excise tax on locally manufactured or produced tobacco products. The balance of advance payment or deposit of excise tax shall, in no case, be utilized in payment of penalties. In the event that the balance is insufficient to cover the excise tax due, penalties shall be computed and imposed on the difference. These shall be computed from the date of removal when the insufficiency shall have been incurred.
- All returns filed by an accredited tax agent on behalf of a taxpayer shall bear the following information:
  1. For CPAs and others (individual practitioners and members of GPPs):
    - 1.1 Taxpayer Identification Number (TIN); and
    - 1.2 Certificate of Accreditation Number, Date of Issuance, and Date of Expiry.
  2. For members of the Philippine Bar (individual practitioner and members of GPPs);

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