



Republika ng Pilipinas  
Kagawaran ng Pananalapi  
Kawanihan ng Rentas Internas

EXCISE TAX  
RETURN  
for ALCOHOL PRODUCTS

BIR Form No.

2200-A

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

16	Excise Tax Due (from Schedule 1)	16	Amount
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)

26 \_\_\_\_\_  
Treasurer/Assistant Treasurer  
(Signature Over Printed Name)

\_\_\_\_\_  
Title/Position of Signatory

\_\_\_\_\_  
TIN of Signatory

\_\_\_\_\_  
Title/Position of Signatory

\_\_\_\_\_  
Tax Agent Acc.No./Atty's Roll No.(if applicable)

\_\_\_\_\_  
Date of Issuance

\_\_\_\_\_  
Date of Expiry

\_\_\_\_\_  
TIN of Signatory

Part V		DETAILS OF PAYMENT						Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/ Bank Teller's Initial)	
Particulars	Drawee Bank/ Agency	Number		Date			Amount		
				MM	DD	YYYY			
27	Cash/Bank	27A		27B		27C		27D	
	Debit Memo								
28	Check	28A		28B		28C		28D	
29	Tax Debit Memo			29A		29B		29C	
30	Others	30A		30B		30C		30D	

Machine Validation/Revenue Official Receipt Details (If not filed with an Authorized Agent Bank)

SCHEDULE I SUMMARY OF REMOVALS AND EXCISE TAX DUE ON ALCOHOL PRODUCTS CHARGEABLE AGAINST PAYMENTS

ATC	Description	Tax Bracket/ Unit of Measure	Applicable Rate	Tax Base (Volume of Removals)		Basic Excise Tax Due
				Exempt/ Underbond	Taxable	
XA 1. Distilled Spirits						
010	A. Produced from sap of nipa, coconut, cassava, camote, buri palm or from the juice, syrup or sugar of the cane  Produced in a pot still by small distillers (up to 100 ltrs/day and 50% alcohol by volume)					
	Effective January 1, 2005	P11.65/ proof liter	P11.65			
	Effective January 1, 2007	P12.58/ proof liter	P12.58			
	Effective January 1, 2009	P13.59/ proof liter	P13.59			
	Effective January 1, 2011	P14.68/ proof liter	P14.68			
031	B. Produced from raw materials other than above (1). Net Retail Price per bottle of 750 ml. volume capacity (Excluding VAT and Excise Tax) is less than P250.00					
	Effective January 1, 2005	P126.00/ proof liter	P126.00			
	Effective January 1, 2007	P136.08/ proof liter	P136.08			
	Effective January 1, 2009	P146.97/ proof liter	P146.97			
	Effective January 1, 2011	P158.73 proof liter	P158.73			
032	(2). Net Retail Price per bottle of 750 ml. volume capacity (Excluding VAT and Excise Tax) is P250.00 up to P675.00					
	Effective January 1, 2005	P252.00/ proof liter	P252.00			
	Effective January 1, 2007	P272.16/ proof liter	P272.16			
	Effective January 1, 2009	P293.93/ proof liter	P293.93			
033	(3). Net Retail Price per bottle of 750 ml. volume capacity (Excluding VAT and Excise Tax) is more than P675.00					
	Effective January 1, 2005	P504.00/ proof liter	P504.00			
	Effective January 1, 2007	P544.32/ proof liter	P544.32			
	Effective January 1, 2009	P587.87/ proof liter	P587.87			
040	Effective January 1, 2011	P317.44 proof liter	P317.44			
040	C. Medicinal preparations, flavoring extracts and all other preparations, except toilet preparations, of which, excluding water, distilled spirits form the chief ingredient	Proof liter of chief ingredient	Same tax rate of chief ingredient			
XA 2. Wines						
	A. Sparkling wines/ champagne, regardless of proof					
061	(1). Net Retail Price per bottle (Excluding VAT and Excise Tax) is P500.00 or less					
	Effective January 1, 2005	P145.60/ liter	P145.60			
	Effective January 1, 2007	P157.25/ liter	P157.25			
	Effective January 1, 2009	P169.83/ liter	P169.83			
062	Effective January 1, 2011	P183.42 liter	P183.42			
	(2). Net Retail Price per bottle (Excluding VAT and Excise Tax) is more than P500.00					
	Effective January 1, 2005	P436.80/ liter	P436.80			
	Effective January 1, 2007	P471.74/ liter	P471.74			
070	Effective January 1, 2009	P509.48/ liter	P509.48			
	Effective January 1, 2011	P550.24/ liter	P550.24			
	B. Still wines containing 14% or less alcohol					
	Effective January 1, 2005	P17.47/ liter	P17.47			
080	Effective January 1, 2007	P18.87/ liter	P18.87			
	Effective January 1, 2009	P20.38/ liter	P20.38			
	Effective January 1, 2011	P22.01/ liter	P22.01			
	C. Still wines containing over 14% but not over 25% alcohol					
090	Effective January 1, 2005	P34.94/ liter	P34.94			
	Effective January 1, 2007	P37.74/ liter	P37.74			
	Effective January 1, 2009	P40.76/ liter	P40.76			
	Effective January 1, 2011	P44.02/ liter	P44.02			
090	D. Fortified wines containing more than 25% of alcohol by volume	Proof liter	Taxed as distilled spirits			

ATC	Description	Tax Bracket/ Unit of Measure	Applicable Rate	Tax Base (Volume of Removals)		Basic Excise Tax Due	
				Exempt/ Underbond	Taxable		
XA 3. Fermented Liquors (Beer, lager beer, ale, porter and other fermented liquors)							
051	(a). Net Retail Price per liter (Excluding VAT and Excise Tax) is less than P14.50						
	Effective January 1, 2005	P 8.27/ liter	P 8.27				
	Effective January 1, 2007	P 8.93/ liter	P 8.93				
	Effective January 1, 2009	P 9.64/ liter	P 9.64				
	Effective January 1, 2011	P10.41/ liter	P10.41				
052	(b). Net Retail Price per liter (Excluding VAT and Excise Tax) is P14.50 up to P22.00						
	Effective January 1, 2005	P12.30/ liter	P12.30				
	Effective January 1, 2007	P13.28/ liter	P13.28				
	Effective January 1, 2009	P14.34/ liter	P14.34				
	Effective January 1, 2011	P15.49/ liter	P15.49				
053	(c). Net Retail Price per liter (Excluding VAT and Excise Tax) is more than P22.00						
	Effective January 1, 2005	P16.33/ liter	P16.33				
		P20.72/ liter	P20.72				
		P22.30/ liter	P22.30				
		P27.28/ liter	P27.28				
	Effective January 1, 2007	P17.64/ liter	P17.64				
		P20.72/ liter	P20.72				
		P22.30/ liter	P22.30				
		P27.28/ liter	P27.28				
	Effective January 1, 2009	P19.05/ liter	P19.05				
		P20.72/ liter	P20.72				
		P22.30/ liter	P22.30				
		P27.28/ liter	P27.28				
	Effective January 1, 2011	P20.57/ liter	P20.57				
		P20.72/ liter	P20.72				
		P22.30/ liter	P22.30				
		P27.28/ liter	P27.28				
	Fermented liquors brewed and sold at microbreweries or small establishments such as pubs and restaurants, regardless of the net retail price						
		Effective January 1, 2005	P16.33/ liter	P16.33			
		Effective January 1, 2007	P17.64/ liter	P17.64			
		Effective January 1, 2009	P19.05/ liter	P19.05			
		Effective January 1, 2011	P20.57/ liter	P20.57			
4. OTHERS (please specify)							
TOTAL TAX DUE						P	

**BIR FORM 2200-A Excise Tax Return for Alcohol 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 alcohol products; and
  2. Owner or person having possession of the alcohol products which were removed from the place of production without the payment of excise tax.

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

**Time and Manner of Filing and Payment**

For each place of production, a separate return shall be filed and the excise tax shall be paid before removal of the alcohol 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 Duly Authorized City or Municipal Treasurer of the municipality or city falling under the jurisdiction of the aforesaid Revenue District Office.

Identified large excise taxpayers under RDO 121 and Large Taxpayer 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 return with a person or office other than those with whom it is required to be filed;
    - 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 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 alcohol 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 alcohol 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);
    - 2.1 Taxpayer Identification Number (TIN); and
    - 2.2 Attorney’s Roll Number or Accreditation Number, if any.

ENCS