

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

January 17, 2013

REVENUE MEMORANDUM CIRCULAR NO. 10-2013

SUBJECT: Transition Procedures for All Electronic Filing and Payment System (eFPS) Filers in Filing Tax Returns Affected by the Revised Tax Rates on Alcohol and Tobacco Products Pursuant to the Provisions of Republic Act No. 10351, "An Act Restructuring The Excise Tax on Alcohol and Tobacco Products By Amending Sections 141, 142, 143, 144, 145, 8, 131 and 288 of Republic Act No. 8424, otherwise Known As The National Internal Revenue Code Of 1997, as amended By Republic Act No. 9334, And For other Purposes".

TO : All Internal Revenue Officials, Employees and Others Concerned

Relative to the implementation of the Revised Tax Rates on Alcohol and Tobacco Products pursuant to the provisions of Republic Act No. 10351, the following BIR forms are being enhanced:

1. **BIR Form No. 2200-A** (Excise Tax Return for Alcohol Products) and
2. **BIR Form No. 2200-T** (Excise Tax return for Tobacco Products).

In view thereof, the following procedures shall be adopted by all eFPS filers:

1. E-file using the existing online forms (BIR Form No. 2200-A/BIR Form No. 2200-T) in order to proceed to e-payment.
 - 1.1 Returns with Purely Prepayment/Advance Deposit/Other similar schemes
 - 1.1.1 Go to Part II (Manner of Payment) and tick the 2nd box in Item No. 15 (Prepayment/Advance Deposit) of BIR Form No. 2200-A or BIR Form No. 2200-T.
 - 1.1.2 Proceed to Item No. 23A (Tax payment/Deposit) in Part III (Payments and Application) of the aforementioned forms and key-in the amount to be paid/deposited in the field provided.
 - 1.1.3 Click the "**Validate**" button to check system computation.
 - 1.1.4 If all figures are correct, click the "**Submit**" button.
 - 1.1.5 Click "**Proceed to Payment**" button to effect payment/deposit transaction.

1.2 Returns Involving Payment on Actual Removals

1.2.1 Go to Part II (Manner of Payment) and tick the 1st box in Item No. 15 (Payment on Actual Removal) of BIR Form No. 2200-A or BIR Form No. 2200-T.

1.2.2 Schedule 1 - Summary of Removals and Excise Tax Due on Alcohol **or** Tobacco Products Chargeable against Payments will appear on the screen.

Since the revised tax rates on alcohol products and tobacco products are not yet in place, fill up "**4. OTHERS (please specify)**" for details of removals using "**XA**" as ATC Codes for alcohol products and "**XT**" for tobacco products.

1.2.3 The "**Total Tax Due**" will automatically be populated to Item No. 16 (Excise Tax Due from Schedule 1).

1.2.4 E-pay by clicking "**Proceed to Payment**" button to effect payment transaction.

2. Once the enhanced version of the aforesaid forms are available in eFPS, there will be an announcement via the BIR Web as to the guidelines if there is a necessity to amend previously filed excise tax returns in eFPS.

All concerned taxpayers shall be responsible in ensuring that the correct excise tax due is being declared and paid for each and every removal of excisable articles. Accordingly, since BIR has also devised a system of validating the accuracy of removal declarations and excise tax payments in the meantime that the eFPS for BIR Form Nos. 2200-A and 2200-T are still undergoing enhancements, any deficiency excise taxes that will be discovered in the said validation process shall be likewise subject to all applicable penalties incident thereto in accordance with existing revenue rules and regulations.

All Revenue Officials are hereby enjoined to give this Circular as wide as publicity as possible.

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