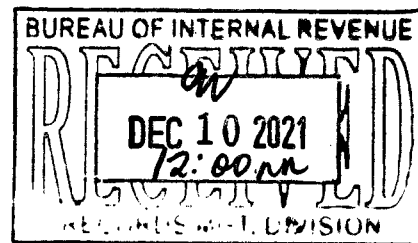




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City



December 10, 2021

REVENUE MEMORANDUM CIRCULAR NO. 118-2021

**SUBJECT** : Publishing the List of Registered Manufacturers/Importers/Exporters with the Corresponding Product Brands/Variants of Cigarettes, Heated Tobacco and Vapor Products

**TO** : All Internal Revenue Officers and Others Concerned

This Circular is hereby issued to intensify the campaign of the Bureau of Internal Revenue against illicit tobacco products. For the information and guidance of all internal revenue officials, employees and others concerned, attached herewith as Annex "A" is the list of Registered Manufacturers/Importers/Exporters with the Corresponding Product Brands/Variants of Cigarettes, Heated Tobacco and Vapor Products reflecting the following product category:

1. Locally Produced Cigarettes for Domestic Consumption;
2. Imported Cigarette Products;
3. Local Manufacturers of Cigarette Products for Export;
4. PEZA Registered Manufacturers of Cigarette Products;
5. Registered Importer of Heated Tobacco Products; and
6. Taxpayer-Importer of Vapor Products.

Any product not included in the list shall be considered as unauthorized/illicit subject to seizure/apprehension in accordance with existing rules and regulations. Manufacturers, Importers and Exporter are required to register new products before its launching in the market. Newly registered products will be included in the updated list of products in the BIR website within thirty (30) days from the date of registration.

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

CAESAR R. DULAY

Commissioner of Internal Revenue

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