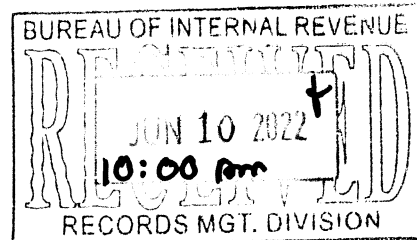




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City



June 6, 2022

REVENUE MEMORANDUM CIRCULAR NO. 79-2022

SUBJECT : Publishing the Updated List of Registered Manufacturers/Importers/Exporters with the Corresponding Product Brands/Variants of Cigarettes, Heated Tobacco and Vapor Products and Integration of Requirements for Compliance Purposes

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 are Annexes "A-G" reflecting the Updated List of Registered Manufacturers/Importers/Exporters with the Corresponding Product Brands/Variants of Cigarettes, Heated Tobacco and Vapor Products as of May 31, 2022 reflecting the following product category:

1. Cigarette Brands by PEZA Registered Manufacturers;
2. Cigarette Brands by Local Manufacturers (Export);
3. Cigarette Brands by Local Manufacturers (Domestic);
4. Importers of Cigarette Brands;
5. Importers of Heated Tobacco Products;
6. Manufacturers of Vapor Products; and
7. Importers of Vapor Products.

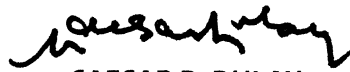
Newly registered excisable articles after May 31, 2022 shall be included in the updated list of products in the BIR website within thirty (30) days from the date of registration or based on official notification from taxpayer as to product availability in the market. As required under RR No. 7-2021, the minimum/floor price of cigarette, heated tobacco and vapor tobacco products shall be the total production cost/expenses of the cheapest brand of tobacco product including the sum of excise tax and VAT based on submitted Sworn Declarations. With this as a rule the floor price or minimum price per pack of cigarette shall be as follows:

Net Cost of Cigarette per Cheapest Brand of Cigarette	P18.65
Add: Excise Tax	55.00
TOTAL	73.65
Add: VAT	8.84
Floor/Minimum Price	P82.49

The products must comply also with the requirement on Graphic Health Warning and the affixing of BIR Tax Stamps except for vapor products where Internal Revenue Stamps Integrated System (IRSIS) stamps are not yet available in the system.

Any product not included in the list, no BIR Tax Stamp, absence of the mandated graphic health warning and product which is lower than the floor/minimum price shall be considered as unauthorized/illicit subject to seizure/apprehension.

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



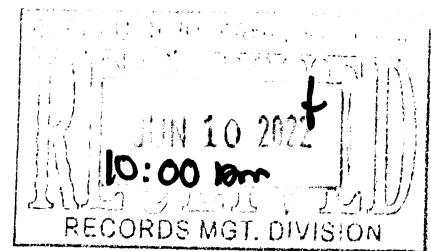
CAESAR R. DULAY

Commissioner of Internal Revenue

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