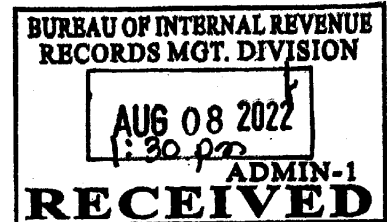




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



July 29, 2022


REVENUE MEMORANDUM CIRCULAR NO. 118-2022

SUBJECT: Publishing the Full Text of Republic Act No. 11900 dated July 25, 2022 entitled "AN ACT REGULATING THE IMPORTATION, MANUFACTURE, SALE, PACKAGING, DISTRIBUTION, USE, AND COMMUNICATION OF VAPORIZED NICOTINE AND NON-NICOTINE PRODUCTS, AND NOVEL TOBACCO PRODUCTS."

TO : All Internal Revenue Officials, Employees and Others Concerned

For the information and guidance of all internal revenue officials and others concerned, attached is the letter dated July 26, 2022 from Atty. Concepcion Zeny E. Ferrolino-Enad, Director IV of Malacañang Records Office and a certified copy of Republic Act No. 11900 dated July 25, 2022 entitled "AN ACT REGULATING THE IMPORTATION, MANUFACTURE, SALE, PACKAGING, DISTRIBUTION, USE, AND COMMUNICATION OF VAPORIZED NICOTINE AND NON-NICOTINE PRODUCTS, AND NOVEL TOBACCO PRODUCTS."

All concerned are hereby enjoined to be guided accordingly and give this Circular a wide publicity as possible.


LILIA CATRIS GUILLERMO
Commissioner of Internal Revenue
000316