



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

September 21, 2021

REVENUE MEMORANDUM CIRCULAR NO. 102-2021

**SUBJECT :** Policies and Guidelines on the Launching of the 3<sup>rd</sup> Generation Internal Revenue Stamps for Purposes of Ordering and Inventory Planning of Importers and Local Manufacturers of Cigarettes, Heated Tobacco Products and Vapor Products Due to the Effectivity and Implementation of Revenue Regulations (RR) No. 18-2021

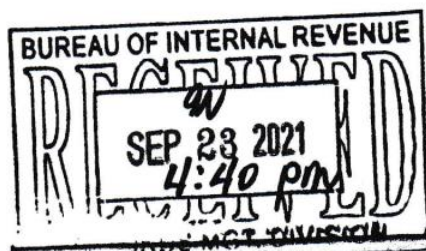
**TO :** All Internal Revenue Officials and Others Concerned

For the information and guidance of all concerned, the following schedule shall serve as the guidelines during the transition period for the launching of the 3<sup>rd</sup> Generation Design of Internal Revenue Stamps:

Last day of ordering for the 2 <sup>nd</sup> Generation Internal Revenue Stamps	September 25, 2021
Last day of approving the stamp orders	September 28, 2021
Releasing of last stamp orders of 2 <sup>nd</sup> Generation stamps	October 10, 2021 or 15 days from the date of approval of the stamp order by the BIR
Period of suspension in placing stamp orders	September 26 to October 12, 2021
First day of ordering for the 3 <sup>rd</sup> Generation Internal Revenue Stamps	October 13, 2021
Start of releasing stamp orders of 3 <sup>rd</sup> Generation stamps	October 29, 2021 or 15 days from the date of approval of the stamp order by the BIR
Last day of validity of 2 <sup>nd</sup> Generation Internal Revenue Stamps in the market subject to extension, if warranted	September 29, 2022
Last day for the affixture of 2 <sup>nd</sup> Generation stamps for locally manufactured products i. Stamps release by APO prior to September 26, 2021 ii. Stamps release after September 26, 2021	March 26, 2022 Six (6) months from date of release of stamps by APO
Last day for the affixture of 2 <sup>nd</sup> Generation stamps for imported products i. Stamps release by APO prior to September 26, 2021 ii. Stamps release after September 26, 2021	May 26, 2022 Eight (8) months from date of release of stamps by APO

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

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*Caesar R. Dulay*  
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Commissioner of Internal Revenue  
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