



BIR Form No 2200-T January 2020 (ENCS) Page 1	<h2 style="margin:0;">EXCISE TAX RETURN</h2> <h3 style="margin:0;">for Tobacco, Heated Tobacco and Vapor Products</h3> <p style="font-size: small; margin:0;">Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X". Two copies must be filed with the BIR and one held by the Tax Filer.</p>	<p style="font-size: x-small; margin:0;">2200-T 01/20ENCS P1</p>
1 Date (MM/DD/YYYY) / /	2 Amended Return? <input type="checkbox"/> Yes <input type="checkbox"/> No	3 Number of Sheet/s Attached

Part I – Background Information		
4 Taxpayer Identification Number (TIN)	-	5 RDO Code
6 Taxpayer's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)		
7 Registered Address (Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)		
		7A ZIP Code
8 Contact Number (landline/cellphone no.)	9 Email Address	
10 Place of Production		
Region	Province	City
11 Place of Removal		
Region	Province	City
12 Are you availing of tax relief under Special Law or International Tax Treaty? <input type="checkbox"/> Yes <input type="checkbox"/> No		12A If yes, specify

Part II – Manner of Payment	
13 <input type="checkbox"/> Payment on Actual Performance of Services	14 <input type="checkbox"/> Prepayment / Advance Deposit
15 <input type="checkbox"/> Other Similar Schemes (specify)	

Part III – Payments and Application	
16 Excise Tax Due (from Part V - Schedule 1)	.
17 Less: 17A Balance Carried Over from Previous Return	.
17B Creditable Excise Tax, if applicable	.
17C Total (Sum of Items 17A and 17B)	.
18 Net Tax Due/(Overpayment) (Item 16 less Item 17C)	.
19 Less: Payment on Returns Previously Filed for the Same Period, if amended return	.
20 Tax Still Due/(Overpayment) (Item 18 less Item 19)	.
21 Add: Penalties 21A Surcharge	.
21B Interest	.
21C Compromise	.
21D Total Penalties (Sum of Items 21A to 21C)	.
22 Amount Payable/(Overpayment) (Sum of Items 20 and 21D)	.
23 Less: Payment Made Today 23A Tax Payment/Deposit	.
23B Penalties (from Item 21D)	.
23C Total Payment Made Today (Sum of Items 23A & 23B)	.
24 Balance to be Carried Over to Next Return (Item 22 less Item 23C)	.

I/We declare under the penalties of perjury that this return, and all its attachments, have been made in good faith, verified by me/us, and to the best of my/our knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof. Further, I/we give my/our consent to the processing of my/our information as contemplated under the *Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes. (If Authorized Representative, attach authorization letter)

For Individual: Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent (Indicate Title/Designation and TIN)	For Non-Individual: Signature over Printed Name of President/Vice President/Authorized Officer or Representative/Tax Agent (Indicate Title/Designation and TIN)
Tax Agent Accreditation No. _____ Date of Issue (DD/MM/YYYY) _____	Date of Expiry (MM/DD/YYYY) _____
Attorney's Roll No. (if applicable) _____	

Part IV – Details of Payment				
Particulars	Drawee Bank/Agency	Number	Date (MM/DD/YYYY)	Amount
25 Cash/Bank Debit Memo				.
26 Check				.
27 Tax Debit Memo				.
28 Others (specify)				
Machine Validation/Revenue Official Receipt Details (if not filed with an Authorized Agent Bank)				Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)

*NOTE: Please read the BIR Data Privacy Policy found in the BIR website (www.bir.gov.ph)

EXCISE TAX RETURN
for Tobacco, Heated Tobacco and Vapor Products



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TIN	Taxpayer's Name
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Part V - Schedule

Schedule 1 – Summary of Removals and Excise Tax Due on Tobacco Products Chargeable Against Payment

ATC	Description	Tax Bracket/ Unit of Measure	Applicable Tax Rate	Tax Base (Value/Volume of Removal)		Basic Excise Tax Due	
				Export/Exempt	Taxable		
XT010	1.) Tobacco Products						
	a.) Tobacco twisted by hand or reduced into a condition to be consumed in any manner other than the ordinary mode of drying and curing	Per Kilogram					
	Effective January 1, 2020		2.31				
	Effective January 1, 2021		2.40				
	Effective January 1, 2022		2.50				
	Effective January 1, 2023	2.60					
	b.) Tobacco prepared or partially prepared with or without the use of any machine or instrument or without being pressed or sweetened	Per Kilogram					
	Effective January 1, 2020		2.31				
	Effective January 1, 2021		2.40				
	Effective January 1, 2022		2.50				
	Effective January 1, 2023	2.60					
	c.) Fine-cut shorts and refuse, scraps, clippings, cuttings, stems, midribs and sweepings of tobacco	Per Kilogram					
Effective January 1, 2020	2.31						
Effective January 1, 2021	2.40						
Effective January 1, 2022	2.50						
Effective January 1, 2023	2.60						
XT020	2.) Chewing tobacco unsuitable for use in any other manner	Per Kilogram					
	Effective January 1, 2020		1.97				
	Effective January 1, 2021		2.05				
	Effective January 1, 2022		2.13				
Effective January 1, 2023	2.22						
XT035	3.) Cigars	NRP Per Cigar					
	a.) Ad Valorem Tax Based on the Net Retail Price (NRP) per Cigar [excluding the excise and valued-added tax (VAT)]						
	Effective January 1, 2020		20%				
	Effective January 1, 2021		20%				
Effective January 1, 2022	20%						
Effective January 1, 2023	20%						
XT036	b.) In addition to Ad Valorem Tax, a Specific Tax per Cigar	Per Cigar					
	Effective January 1, 2020		6.57				
	Effective January 1, 2021		6.83				
	Effective January 1, 2022		7.10				
Effective January 1, 2023	7.38						
XT040	4.) Cigarettes	Per Pack					
	a.) Cigarettes packed by hand						
	Effective January 1, 2020		45.00				
	Effective January 1, 2021		50.00				
Effective January 1, 2022	55.00						
Effective January 1, 2023	60.00						
XT155	b.) Cigarettes packed by machine (RA No. 11346)	Per Pack					
	Effective January 1, 2020		45.00				
	Effective January 1, 2021		50.00				
	Effective January 1, 2022		55.00				
Effective January 1, 2023	60.00						
XT160	5.) Heated Tobacco Products (RA No. 11346 and 11467)	Per Pack					
	Effective January 1, 2020		10.00				
	Effective January 23, 2020		25.00				
	Effective January 1, 2021		27.50				
	Effective January 1, 2022		30.00				
Effective January 1, 2023	32.50						
XT165	6.) Vapor Products (RA No. 11346) Effective January 1-22, 2020						
	0.00 ml to 10.00 ml	10.00					
	10.01 ml to 20.00 ml	20.00					
	20.01 ml to 30.00 ml	30.00					
	30.01 ml to 40.00 ml	40.00					
	40.01 ml to 50.00 ml	50.00					
More than 50.00 ml	50.00 plus 10.00 for every additional 10.00 ml						

TIN	Taxpayer's Name

Schedule 1 – continuation									
ATC	Description	Tax Bracket/ Unit of Measure	Applicable Tax Rate	Tax Base (Value/Volume of Removal)		Basic Excise Tax Due			
				Export/Exempt	Taxable				
XT170	7.) Vapor Products (RA No. 11467) a.) Nicotine Salt or Salt Nicotine	Per Milliliter							
	Effective January 23, 2020						37.00		
	Effective January 1, 2021						42.00		
	Effective January 1, 2022						47.00		
XT180	b.) Conventional 'Freebase' or 'Classic' Nicotine	Per Ten (10) Milliliters							
	Effective January 1, 2020						45.00		
	Effective January 1, 2021						50.00		
	Effective January 1, 2022						55.00		
	Effective January 1, 2023	60.00							
Tobacco Inspection Fees									
XTO80	1.) For Cigars	Per 1,000 Cigars	P 0.50						
XT090	2.) For Cigarettes	Per 1,000 sticks	P 0.10						
XT100	3.) For Leaf Tobacco	Per kilogram	P 0.02						
XT110	4.) For scraps and other manufactured tobacco products	Per Kilogram	P 0.03						
XT120	5.) Additional imported blending tobacco inspection and monitoring fee								
	- leaf	Per Kilogram	P 0.02						
	- partially manufactured (scraps and strips)	Per Kilogram	P 0.03						
XT190	6.) Heated Tobacco Products	Per 1,000 units	P 0.10						
XT200	7.) Vapor Products	Per Milliliter	P 0.01						
Others (specify)									
XT									
XT									
XT									
TOTAL TAX DUE (To Part III, Item 16)									

Guidelines and Instructions for BIR Form No. 2200-T [January 2020 (ENCS)] Excise Tax Return for Tobacco Products

Who Shall File

This return shall be filed by the following:

- Manufacturer or producer of locally manufactured or produced tobacco products, heated tobacco products and vapor products;
- Wholesaler, manufacturer, producer, owner or operator of the redrying plant, as the case may be, with respect to the payment of inspection fee on leaf tobacco, scrap, cigars, cigarettes and other tobacco products, heated tobacco products and vapor products; and
- Owner or person having possession of the tobacco products, heated tobacco products and vapor products which were removed from the place of production without the payment of excise tax.

For imported tobacco products, the excise tax shall be paid by the importer or owner to the Bureau of Customs before removal of such imported articles from the customs house.

When and Where to File and Pay

For each place of production, a separate return shall be filed and the excise tax shall be paid before removal of the tobacco products, heated tobacco products and vapor products from the place of production.

- For Electronic Filing and Payment System (eFPS) Taxpayer:** The return shall be e-filed and the tax shall be e-paid using the eFPS facilities thru the BIR website www.bir.gov.ph.
- For Non-Electronic Filing and Payment System (Non-eFPS) Taxpayer:** The return shall be filed and the tax shall be paid with any Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the taxpayer is required to register. In places where there are no AABs, the return shall be filed and the tax due shall be paid with the Revenue Collection Officer (RCO) or duly Authorized City or Municipal Treasurer of the city or municipality falling under the jurisdiction of the aforesaid RDO.

Identified large excise taxpayers under RDO 121, RDO 124 and Large Taxpayer District Office (LTDO) duly informed in writing as such by the Commissioner of Internal Revenue, or his/her duly authorized representative, shall file the excise tax return and pay the corresponding excise tax due with the AABs located in the BIR National Office, Diliman, Quezon City and those AABs chosen to serve them, respectively.

Non-eFPS taxpayer may opt to use the electronic format under “eBIRForms” (refer to www.bir.gov.ph) for the preparation, generation and submission and/or payment of this return with greater ease and accuracy.

Penalties

There shall be imposed and collected as part of the tax:

- A surcharge of twenty-five percent (25%) for the following violations:
 - Failure to file any return and pay the amount of tax or installment due on or before the due date; or
 - Filing a return with a person or office other than those with whom it is required to be filed, unless otherwise authorized by the Commissioner; or
 - Failure to pay the full or part of the amount of tax shown on the return, or the full amount of tax due for which no return is required to be filed on or before the due date; or
 - Failure to pay the deficiency tax within the time prescribed for its payment in the notice of assessment.
- A surcharge of fifty percent (50%) of the tax or of the deficiency tax, in case any payment has been made before the discovery of the falsity or fraud, for each of the following violations:
 - Willful neglect to file the return within the period prescribed by the Code or by rules and regulations; or
 - A false or fraudulent return is willfully made.
- Interest at the rate of double the legal interest rate for loans or forbearance of any money in the absence of an express stipulation as set by the Bangko Sentral ng Pilipinas from the date prescribed for payment until the amount is fully paid: Provided, That, in no case shall the deficiency and the delinquency interest prescribed under Section 249 Subsections (B) and (C) of the National Internal Revenue Code, as amended, be imposed simultaneously.
- Compromise penalty as provided under applicable rules and regulations.

Note: All background information must be properly filled out.

- The last 5 digits of the 14-digit TIN refers to the branch code
- All returns filed by an Accredited Tax Agent on behalf of a taxpayer shall bear the following information:
 - For Individual (CPAs, members of GPPs, and others)
 - Taxpayer Identification Number (TIN); and
 - BIR Accreditation Number, Date of Issue, and Date of Expiry.
 - For members of the Philippine Bar (Lawyers)
 - Taxpayer Identification Number (TIN);
 - Attorney's Roll Number;
 - Mandatory Continuing Legal Education (MCLE) Compliance Number; and
 - BIR Accreditation Number, Date of Issue, and Date of Expiry