MEMORANDUM

For
DCIR - OPERATIONS GROUP
ALL REGIONAL DIRECTORS
ALL REVENUE DISTRICT OFFICERS
ALL REVENUE DATA CENTER HEADS
ALL OTHERS CONCERNED

From
TERESITA M. DIZON
OIC – Assistant Commissioner
Large Taxpayers Service

Subject
ADVISORY ON DEDICATED E-MAIL ACCOUNT FOR ATTACHMENT TO EXCISE TAX RETURN BIR FORM NO. 2200-S FOR SWEETENED BEVERAGES AND BIR FORM NO. 1620-XC FOR INVASIVE COSMETIC PROCEDURES

cc
CAESAR R. DULAY
Commissioner of Internal Revenue

Date
January 5, 2018

In line with the implementation of Republic Act No. 10963, otherwise known as the Tax Reform for Acceleration and Inclusion (TRAIN) Act specifically Sections 46 and 47 thereof, governing excise tax on Non-Essential Services (Invasive Cosmetic Procedures) and Sweetened Beverages under Sections 150-A and 150-B, Chapter VI Title VI of the National Internal Revenue Code (NIRC), as amended.

Attachments to Excise Tax Return (BIR FORM NO. 2200-S) for Sweetened Beverages specifically Liquidation of Excise Tax Deposit and Application with summary of transactions of Excise Tax Removal Declaration shall be sent through the specific email address: sb.attachment@bir.gov.ph

Further, Summary of Invasive Cosmetic Procedures Performed which form part of the Excise Tax Return (BIR FORM NO. 1620-XC) for Invasive Cosmetic Procedures shall be sent through the specific email address: xcp.attachment@bir.gov.ph

For the information, guidance and compliance of all concerned.