January 3, 2018

The Assistant Commissioner, Large Taxpayer Service
The Assistant Commissioner, Client Support Service
The Assistant Commissioner, Information Systems Development & Operations Service
The Assistant Commissioner, Information Systems Project Management Service
The Regional Directors
The Revenue District Officers
Other Concerned Officers

All taxpayers subject to excise tax under Title VI of the Tax Code, as amended, and using the Electronic Filing Payment System (eFPS) facility of this Bureau, are mandated to e-file and e-pay the corresponding excise taxes due on all removals, effective January 1, 2018, in accordance with the new tax rates under Republic Act No. 10963, otherwise known as the Tax Reform for Acceleration and Inclusion (TRAIN), specifically Sections 42, 43, 45, and 48 thereof, governing excise tax on Cigars and Cigarettes, Petroleum Products, Automobiles, and Mineral Products, respectively. The concerned excise taxpayers shall continue to use the existing prescribed forms e.g., BIR Form No. 2200-T for Tobacco Products, 2200-P for Petroleum Products, 2200-AN for Automobiles and Non-Essential Services and 2200-M for Mineral Products disregarding the old rates as reflected in the said forms.

Pending the incorporation of the new excise tax rates in the existing forms, and as a work around procedures, the applicable new excise tax rates (effective January 1, 2018) shall be encoded on the "OTHERS" field for purposes of filling up the information/data on the Summary of Removals (found in Schedule 1 of the said forms) using "XT" as ATC Codes for Cigars and Cigarettes, "XP" for Petroleum Products, "XAN" for Automobiles and "XM" for Mineral Products.

For Sweetened Beverages, the prescribed excise tax forms with ATC "XB000 series" [BIR Form No. 2200-S January 2018], is now available for downloading from the BIR website for purposes of manually filing and paying excise tax due on sweetened beverages.

For the prescribed form for cosmetic procedures with corresponding ATC Code WI800/WC800 [BIR Form No. 1620-XC January 2018], the form is also available for downloading from the BIR website for purposes of remitting Final Withholding of Excise Tax on cosmetic procedures.

For Alcohol Products, the excise tax rates as prescribed under the provision of Revenue Regulations No. 17-2012 dated December 21, 2012 shall be increased by 4% effective January 1, 2018, and every year thereafter, as follows:

a. For distilled spirits, an ad valorem tax equivalent to 20% of the Net Retail Price [NRP] (excluding the excise tax and the value-added tax) per proof and in addition to the ad valorem tax a specific tax ofPhp22.50 per proof liter

b. For sparkling wines/champagnes regardless of proof,
   - NRP per bottler of 750 ml.
   - 1) Php500.00 or less - Php 304.16
   - 2) More than Php500.00 - Php 851.66
c. For Still wines and carbonated wines containing 14% of alcohol by volume or less - Php 36.50

d. For Still wines and carbonated wines containing more than 14% but not more than 25% - Php73.00

e. For Fermented liquors
   - NRP per liter
     1) Php50.60 or less - Php 24.44
     2) More than Php50.60 - Php 24.44

For your guidance and immediate compliance.

CAESAR R. DULAY
Commissioner of Internal Revenue

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