GUIDELINES AND INSTRUCTIONS FOR BIR FORM NO. 2200-S

Excise Tax Return for Sweetened Beverages

These instructions are designed to assist taxpayers, or their representatives, with the preparation of the excise tax return for sweetened beverages. If there are questions which are not adequately covered, please consult the local BIR office. If there appears to be any discrepancies between these instructions and the applicable laws and regulations, the laws and regulations take precedence.

Who Shall File

This return shall be filed by the following:

A. For Locally Manufactured Sweetened Beverages
   1. All Manufacturers of sweetened beverages; and
   2. Owner or person having possession of sweetened beverages which were removed from the place of manufacture without the payment of excise tax.

B. For Imported Sweetened Beverages
   1. All Importers of Sweetened; and
   2. Owner or person having possession of imported sweetened beverages which were removed from customs custody without the payment of the excise tax.

In the case of sweetened beverages brought or imported tax-free into the country by persons, entities, or agencies exempt from tax and are subsequently sold, transferred, or exchanged in the Philippines to non-exempt persons, or entities, including the introduction and re-introduction into customs territory of said sweetened beverages intended for exclusive use within the freeport zones, the purchaser or transferee, owner/possessor thereof shall be considered as the importer, and shall be liable for the excise tax due on such importation.

Time and Manner of Filing and Payment

For each place of production, a separate return shall be filed and the excise tax shall be paid before removal of the sweetened beverages from the place of production.

1) For Electronic Filing and Payment System (eFPS) Taxpayer: The return shall be e-filed and the tax shall be paid using the eFPS facilities thru the BIR website www.bir.gov.ph.

2) 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.

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.

How to Accomplish the Form

1. 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 taxpayer;

2. For all questions wherein an appropriate box is provided for a possible answer, mark the applicable box corresponding to the chosen answer with an “X”;

3. Required information wherein the space provided has a letter separator, the same must be supplied with CAPITAL LETTERS where each character (including comma or period) shall occupy one box and leave one space blank for every word. However, if the word is followed by a comma or period, there is no need to leave blank after the comma or period. Do NOT write “NONE” or make any other marks in the box/es; and

4. Accomplish first Schedule 1 before accomplishing Part III.

For Items 1 to 3

Item 1 Enter the month, day and year covered by the return being filed; this is the transaction period and not the date of filing this return.

Item 2 Choose “Yes” if the tax return is one amending previous return filed, “No” if not.

Item 3 Indicate total number of sheet/s being attached to the return, if there is any.

Part I - Background Information

Item 4 Taxpayer Identification Number (TIN): Enter TIN. If no TIN, apply for one before filing using Application for Registration (BIR Form No. 1901/1903).

Item 5 RDO Code: Enter the appropriate code for the RDO per filed BIR Form No. 1901 or 1903 and/or Certificate of Registration (BIR Form No. 2303).

Item 6 Taxpayer’s Name: Enter taxpayer’s name as it was entered on the registration form and/or certificate of registration.

Item 7 Registered Address: Enter registered address as indicated in the BIR Form No. 2303. If taxpayer has moved since the previous filing and has NOT updated the registration, the taxpayer must update his/her/its registration by filing BIR Form No. 1905.

Item 8 Contact Number: Enter the taxpayer’s current contact number.

Item 9 Main Line of Business: Enter the nature of the main line of business the taxpayer is engaged in as indicated in BIR Form No. 2303

Item 10 PSIC: Indicate the Philippine Standard Industrial Classification (PSIC) Code. Refer to www.bir.gov.ph for the applicable PSIC or visit the local BIR Office.
Item 11 Email Address: Enter the requested information. In case taxpayer has no email address, leave the space blank.

Items 12 & 13 Place of Production/Removal: Enter the name of Region, Province and City where the sweetened beverages are produced/removed.

Items 14 & 14A Choose “Yes” if the taxpayer is availing of tax relief under Special Law or International Tax Treaty, otherwise, choose “No”.

Part II – Manner of Payment (Items 15 to 17)

Indicate the manner of payment in paying this return whether:

1. For payment of excise tax due on the actual volume of sweetened beverages to be removed from the place of production; and

2. For prepayments, advance deposits or other similar schemes in payment of excise tax on locally manufactured or produced sweetened beverages. The balance of advanced payment or deposit of excise tax shall, in no case, be utilized in payment of penalties. In the event that the balance is insufficient to cover the excise tax due, penalties shall be computed and imposed on the difference. These shall be computed from the date of removal when the insufficiency shall be incurred.

Part III –Payments and Application

Item 18 Excise Tax Due: Accomplish first Schedule 1 – Summary of Removals and Excise Tax Due on Sweetened Beverages Chargeable Against Payment. Then transfer the total amount of tax due (from the last line of Schedule 1) in this item.

Items 19 to 22: Enter and/or calculate the requested information as indicated in the return.

Penalties shall be imposed and collected as part of the tax

Item 23A Surcharge:

A surcharge of twenty-five percent (25%) for each of the following violations:

1. Failure to file any return and pay the amount of tax or installment due on or before the due date;

2. Unless otherwise authorized by the Commissioner, filing a return with a person or office other than those with whom it is required to be filed;

3. 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;

4. 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 shall be imposed in case of wilful neglect to file the return within the prescribed period by the Tax Code and/or by rules and regulations or in case a false or fraudulent return is filed.

Item 23B Interest:

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.

Item 23C Compromise:

Penalty pursuant to existing/applicable revenue issuances.

Items 23D to 26 Enter and/or calculate the requested information as indicated in the return.

Signature Lines:

When all the information required are complete, sign the return in the place indicated and provide the necessary details (e.g. title of signatory and TIN). If the return is to be filed by an authorized representative, attach an authorization letter.

Return filed by an accredited tax agent on behalf of a taxpayer shall bear the following information:

A. For CPAs and others (individual practitioners and members of GPPs);
   1. Taxpayer Identification Number (TIN); and
   2. Certificate of Accreditation Number, Date of Issuance, and Date of Expiry.

B. For members of the Philippine Bar (individual practitioners, members of GPPs);
   1. Taxpayer Identification Number (TIN); and
   2. Attorney’s Roll Number or Accreditation Number, if any.

Part IV Details of Payment (Items 27 to 30):

Enter the information required and then file the return to any AAB located within the territorial jurisdiction of the Revenue District Office (RDO) where the taxpayer is registered. Refer to www.bir.gov.ph for the applicable AAB or visit the local BIR Office.

Schedule 1 - Summary of Removals and Excise Tax Due on Sweetened Beverages Chargeable Against Payment

Enter the required information, then calculate as indicated in the return. The total tax due reflected on the last line of this schedule shall be transferred to item 18 of Part III.

REQUIRED ATTACHMENTS:

1. For amended return, proof of the payment and the return previously filed.

2. All returns filed by an authorized representative must attach authorization letter.