(To be filled up by the BIR)

Republika ng Pilipinas Kagawaran ng Pananalapi Kawanihan ng Rentas Internas

EXCISE TAX RETURN for TOBACCO PRODUCTS

2200-T

PSIC:

ART I BACKGROUND NFORMATION Taxpager Name (Last Name, First Name, Middle Name for Individuals) / (Registered Name for Non-Individual) 8 Telephone Number Taxpager Name (Last Name, First Name, Middle Name for Individuals) / (Registered Name for Non-Individual) 8 Telephone Number Taxpager Name (Last Name, First Name, Middle Name for Individuals) / (Registered Name for Non-Individual) 8 Telephone Number Registered Address (Please indicate complete address) 10 Zip Code	Date	cable spaces.		2 A	mended		/oo		of sheets			
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SCHED		Unit of	Excise Tax	TAX BASE	
ATC	Description	Measure	Rate	(Quantity)	Basic Excise Tax Due
	TOBACCO PRODUCTS				
XT010	Smoking tobacco and other partially manufactured	Per kilo	P 0.75		
	tobacco, except cigars and cigarettes				
XT020	Chewing tobacco	Per kilo	P 0.60		
XT030	Cigars	Per cigar	P 1.12		
XT040	Cigarettes packed by hand	Per pack	P 0.40		
	Cigarettes packed by machines				
XT050	(1). Net Retail Price (excluding VAT & Excise) exceeds	Per pack	P13.44		
	P10.00 per pack				
XT060	(2). Net Retail Price (excluding VAT & Excise) is P6.51 up	Per pack	P 8.96		
	to P10.00 per pack				
XT070	(3). Net Retail Price (excluding VAT & Excise) is P5.00 up	Per pack	P 5.60		
	to P6.50 per pack				
XT130	(4). Net Retail Price (excluding VAT & Excise) is below	Per pack	P 1.12		
	P5.00 per pack	·			
	TOBACCO INSPECTION FEES				
XT080	(1). For cigars	Per	P 0.50		
	()	1000 pcs			
XT090	(2). For cigarettes	Per	P 0.10		
	()	1000 pcs			
		1000 pos			
XT100	(3). For leaf tobacco	Per kilo	P 0.02		
XT110	(4). For scraps and other manufactured tobacco products.	Per kilo	P 0.03		
	Others (please specify)				
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OTAL	TAX DUE				

BIR FORM 2200-T

Guidelines and Instructions

Who shall File

This return shall be filed in triplicate by the following:

- Manufacturer or producer of locally manufactured or produced tobacco 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; and
 3. Owner or person having possession of tobacco 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 Customs Officers before removal of such imported articles from the customs-house.

Time and Manner of Filing and Payment

For each place of production, a separate return shall be filed and the excise tax due shall be paid before removal of the tobacco products from the place of production with any Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office 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 or Duly Authorized City or Municipal Treasurer of the city or municipality falling under the jurisdiction of the aforesaid Revenue District Office.

Identified excise large taxpayers duly informed in writing as such by the Commissioner of Internal Revenue, or his duly authorized representative, shall file a consolidated excise tax return and pay the excise tax due with the Authorized Agent Bank located in the BIR National Office, Diliman, Quezon City.

Penalties

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

 - a) Failure to file any return and pay the tax due thereon on the date prescribed;
 b) 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; c) 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; d) Failure to pay the deficiency tax within the time prescribed for the Notice of Assessment.
- 2. A surcharge of fifty percent (50%) of the tax or of the deficiency tax, in case any payment has been made on the basis of such return before the discovery of the falsity or fraud, for each of the following violations:

 a) Willful neglect to file the return within the period prescribed by the code or by rules and
- regulations; or b) In case a false or fraudulent return is willfully made.
- An interest at the rate of twenty percent (20%) per annum or such higher rate as may be prescribed by rules and regulations on any unpaid amount of tax, from the date prescribed for the payment until it is fully paid.
 Compromise penalty as prescribed in Revenue Memorandum Order No. 1-90 for specified violations of the provisions of the Tax Code.

•This return shall be used in the following instances:

- For payment of excise tax due on the actual volume of tobacco products to be removed from the place of production; and
- For pre payments, advance deposits or other similar schemes in payment of excise tax on locally manufactured or produced tobacco products. For every such payments, the excise tax due on removals made from the date of filing of the previous return up to the date of payment of advance deposit shall be deducted from the balance of deposit per previous return filed. 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 have been incurred.