



Republika ng Pilipinas  
Kagawaran ng Pananalapi  
Kawanihan ng Rentas Internas

EXCISE TAX  
RETURN  
for TOBACCO PRODUCTS

BIR Form No.  
**2200-T**  
July 2000 (ENCS)

Fill in all applicable spaces. Mark all appropriate boxes with an "X".

|   |                        |   |                   |   |                           |
|---|------------------------|---|-------------------|---|---------------------------|
| 1 | Date<br>(MM/ DD/ YYYY) | 2 | Amended<br>Return | 3 | No. of sheets<br>attached |
|   |                        |   | Yes No            |   |                           |

PART I BACKGROUND INFORMATION

|    |   |   |          |                     |                           |                  |
|----|---|---|----------|---------------------|---------------------------|------------------|
| 4  | TIN   | 5 | RDO Code | 6                   | Line of<br>Business       |                  |
|    |   |   |          |                     |                           |                  |
| 7  | Taxpayer's Name (Last Name, First Name, Middle Name for Individuals) / (Registered Name for Non-Individual) |   |          |                     | 8                         | Telephone Number |
|    |   |   |          |                     |                           |                  |
| 9  | Registered Address (Please indicate complete address)   |   |          |                     | 10                        | Zip Code         |
|    |   |   |          |                     |                           |                  |
| 11 | Place of<br>Production  |   | 12       | Place of<br>Removal |                           |                  |
|    |   |   |          |                     |                           |                  |
| 13 | Are you availing of tax relief under<br>Special Law or International Tax Treaty?                            |   |          | 14                  | If yes, please<br>specify |                  |
|    | Yes No  |   |          |                     |                           |                  |

PART II MANNER OF PAYMENT

|    |                           |   |
|----|---------------------------|---|
| 15 | Payment on Actual Removal | Prepayment/Advance deposit/<br>Other similar schemes (please specify) |
|    |                           |   |

PART III PAYMENTS AND APPLICATION

|     |   |                               |                |
|-----|---|-------------------------------|----------------|
| 16  | Balance Carried Over from Previous Return   | Return Period<br>(MM/DD/YYYY) | Amount         |
|     |   |                               |                |
| 17  | Excise Tax Due on Actual Removals (see Schedule I)                                  |                               |                |
|     | Inclusive Date of Removal   |                               |                |
|     | From  | To                            | Excise Tax Due |
| 17A |   | 17B                           |                |
| 17D |   | 17E                           |                |
| 17G |   | 17H                           |                |
| 17J |   | 17K                           |                |
| 17M |   | 17N                           |                |
| 18  | Total Excise Tax Due on Actual Removals (Total of Items 17C, 17F, 17I, 17L and 17O) |                               |                |
|     |   |                               |                |
| 19  | Available Balance(Deficiency)(Item 16 minus Item 18)                                |                               |                |
|     |   |                               |                |
| 20  | Add: Penalties  |                               |                |
|     | Surcharge   | Interest                      | Compromise     |
| 20A |   | 20B                           | 20C            |
|     |   |                               |                |
| 21  | Available Balance/(Total Deficiency)  |                               |                |
|     |   |                               |                |
| 22  | Add: Payment Made Today   |                               |                |
|     |   |                               |                |
| 23  | Balance to be Carried Over to Next Return   |                               |                |
|     |   |                               |                |

PART IV

I declare, under the penalties of perjury, that this return has been made in good faith, verified by me, and to the best of my 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.

|  |   |
|--|---|
| 24   | 25 TIN of Accredited Representative       |
|  | 26 Accreditation No./ Attorney's Roll No. |
| (Signature over Printed Name of Taxpayer/ Accredited Representative) | 27 Date of Issuance                       |
| (Title/ Position of Signatory)                                       | 28 Date of Expiry                         |

Part V DETAILS OF PAYMENT

| Particulars                | Drawee Bank/<br>Agency | Number | Date |    |      | Amount |
|----------------------------|------------------------|--------|------|----|------|--------|
|                            |                        |        | MM   | DD | YYYY |        |
| 29 Cash/Bank<br>Debit Memo |                        |        |      |    |      | 29     |
| 30 Check                   | 30A                    | 30B    | 30C  |    |      | 30D    |
|                            |                        |        |      |    |      |        |
| 31 Tax Debit<br>Memo       | 31A                    | 31B    | 31C  |    |      | 31D    |
|                            |                        |        |      |    |      |        |
| 32 Others                  | 32A                    | 32B    | 32C  |    |      | 32D    |
|                            |                        |        |      |    |      |        |

Stamp of Receiving  
Office and  
Date of Receipt

Machine Validation/Revenue Official Receipt Details (If not filed with the bank)

SCHEDULE I                      EXCISE TAX DUE ON ACTUAL REMOVALS OF TOBACCO PRODUCTS CHARGEABLE AGAINST PAYMENTS

| ATC           | Description  | Unit of Measure | Excise Tax Rate | TAX BASE (Quantity) | Basic Excise Tax Due |
|---------------|--|-----------------|-----------------|---------------------|----------------------|
|               | TOBACCO PRODUCTS   |                 |                 |                     |                      |
| XT010         | Smoking tobacco and other partially manufactured tobacco, except cigars and cigarettes | Per kilo        | P 0.75          |                     |                      |
| 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 P10.00 per pack                 | Per pack        | P13.44          |                     |                      |
| XT060         | (2). Net Retail Price (excluding VAT & Excise) is P6.51 up to P10.00 per pack          | Per pack        | P 8.96          |                     |                      |
| XT070         | (3). Net Retail Price (excluding VAT & Excise) is P5.00 up to P6.50 per pack           | Per pack        | P 5.60          |                     |                      |
| XT130         | (4). Net Retail Price (excluding VAT & Excise) is below P5.00 per pack                 | Per pack        | P 1.12          |                     |                      |
|               | TOBACCO INSPECTION FEES  |                 |                 |                     |                      |
| XT080         | (1). For cigars  | Per 1000 pcs    | P 0.50          |                     |                      |
| XT090         | (2). For cigarettes  | Per 1000 pcs    | P 0.10          |                     |                      |
| 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)  |                 |                 |                     |                      |
| TOTAL TAX DUE |  |                 |                 |                     |                      |

BIR FORM 2200-T  
Guidelines and Instructions

Who shall File

This return shall be filed in triplicate by the following:

1. Manufacturer or producer of locally manufactured or produced tobacco products;
2. 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 its payment in 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.
3. 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.
4. Compromise penalty as prescribed in Revenue Memorandum Order No. 1-90 for specified violations of the provisions of the Tax Code.

Note:

- This return shall be used in the following instances:
1. For payment of excise tax due on the actual volume of tobacco products 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 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.

ENCS