



BIR Form No 2200-A January 2020 (ENCS) Page 1		EXCISE TAX RETURN for Alcohol Products <i>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 Tax Filer.</i>				 2200-A 01/20ENCS P1	
1 Date (MM/DD/YYYY)		2 Amended Return?		3 Number of Sheet/s Attached			
Part I – Background Information							
4 Taxpayer Identification Number (TIN)				5 RDO Code			
6 Taxpayer's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)							
7 Registered Address (Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)							
7A ZIP Code							
8 Contact Number (landline/cellphone no.)				9 Email Address			
10 Place of Production							
Region		Province			City		
11 Place of Removal							
Region		Province			City		
12 Are you availing of tax relief under Special Law or International Tax Treaty?				12A If yes, specify			
Part II – Manner of Payment							
13 ☐ Payment on Actual Removal				14 ☐ Prepayment / Advance Deposit			
15 ☐ Other Similar Schemes (specify)							
Part III – Payments and Application							
16 Excise Tax Due (from Part V - Schedule 1)							
17 Less: 17A Balance Carried Over from Previous Return							
17B Creditable Excise Tax, if applicable							
17C Total (Sum of Items 17A and 17B)							
18 Net Tax Due/(Overpayment) (Item 16 less Item 17C)							
19 Less: Payment on Returns Previously Filed for the Same Period, if amended return							
20 Tax Still Due/(Overpayment) (Item 18 less Item 19)							
21 Add: Penalties 21A Surcharge							
21B Interest							
21C Compromise							
21D Total Penalties (Sum of Items 21A to 21C)							
22 Amount Payable/(Overpayment) (Sum of Items 20 and 21D)							
23 Less: Payment Made Today 23A Tax Payment/Deposit							
23B Penalties (from Item 21D)							
23C Total Payment Made Today (Sum of Items 23A & 23B)							
24 Balance to be Carried Over to Next Return (Item 22 less Item 23C)							
I/We declare under the penalties of perjury that this return, and all its attachments, have been made in good faith, verified by me/us, and to the best of my/our 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. Further, I/we give my/our consent to the processing of my/our information as contemplated under the *Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes. (If Authorized Representative, attach authorization letter)							
For Individual:				For Non-Individual:			
Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent (Indicate Title/Designation and TIN)				Signature over Printed Name of President/Vice President/Authorized Officer or Representative/Tax Agent (Indicate Title/Designation and TIN)			
Tax Agent Accreditation No.		Date of Issue		Date of Expiry			
Attorney's Roll No. (if applicable)		(DD/MM/YYYY)		(MM/DD/YYYY)			
Part IV – Details of Payment							
Particulars	Drawee Bank/Agency	Number	Date (MM/DD/YYYY)	Amount			
25 Cash/Bank Debit Memo							
26 Check							
27 Tax Debit Memo							
28 Others (specify)							
Machine Validation/Revenue Official Receipt Details (if not filed with an Authorized Agent Bank)				Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)			

*NOTE: Please read the BIR Data Privacy Policy found in the BIR website (www.bir.gov.ph)

BIR Form No 2200-A January 2020 (ENCS) Page 2		EXCISE TAX RETURN for Alcohol Products				 2200-A 01/20ENCS P2	
TIN			Taxpayer's Name				
Part V - Schedule							
Schedule 1 – Summary of Removals and Excise Tax Due on Alcohol Products Chargeable Against Payment							
ATC	Description	Tax Bracket/ Unit of Measure	Applicable Tax Rate	Tax Base (Value/Volume of Removal)		Basic Excise Tax Due	
				Export/Exempt	Taxable		
XA035	1.) Distilled Spirits	NRP Per Proof					
	a.) Ad Valorem Tax Rate based on the Net Retail Price (NRP) per proof [excluding the excise and value-added taxes (VAT)]						
	Effective January 1, 2020		20%				
	Effective January 23, 2020		22%				
	Effective January 1, 2021		22%				
	Effective January 1, 2022		22%				
	Effective January 1, 2023		22%				
XA036	b.) In addition to Ad Valorem Tax, a Specific Tax per proof of liter	Per Proof Liter					
	Effective January 1, 2020		24.34				
	Effective January 23, 2020		42.00				
	Effective January 1, 2021		47.00				
	Effective January 1, 2022		52.00				
	Effective January 1, 2023		59.00				
	Effective January 1, 2024		66.00				
XA061	2.) Wines	Per Liter					
	a.) Sparkling wines/champagnes where the NRP (excluding the excise and VAT) per bottle of 750 ml volume capacity, regardless of proof is: Php 500.00 or less						
	Effective January 1, 2020		328.98				
	Effective January 23, 2020		50.00				
	Effective January 1, 2021		53.00				
	Effective January 1, 2022		56.18				
	Effective January 1, 2023		59.55				
XA062	More than Php 500.00	Per Liter					
	Effective January 1, 2020		921.15				
	Effective January 23, 2020		50.00				
	Effective January 1, 2021		53.00				
	Effective January 1, 2022		56.18				
	Effective January 1, 2023		59.55				
	Effective January 1, 2024		63.12				
XA070	b.) Still wines and carbonated wines containing 14% of alcohol by volume or less	Per Liter					
	Effective January 1, 2020		39.48				
	Effective January 23, 2020		50.00				
	Effective January 1, 2021		53.00				
	Effective January 1, 2022		56.18				
	Effective January 1, 2023		59.55				
	Effective January 1, 2024		63.12				
XA080	c.) Still wines and carbonated wines containing more than 14% of alcohol by volume but not more than 25% of alcohol by volume	Per Liter					
	Effective January 1, 2020		78.96				
	Effective January 23, 2020		50.00				
	Effective January 1, 2021		53.00				
	Effective January 1, 2022		56.18				
	Effective January 1, 2023		59.55				
	Effective January 1, 2024		63.12				
XA090	d.) Fortified wines containing more than 25% of alcohol by volume	Per Proof Liter					
	Effective January 1, 2020		Taxed as distilled spirits				
	Effective January 23, 2020		50.00				
	Effective January 1, 2021		53.00				
	Effective January 1, 2022		56.18				
	Effective January 1, 2023		59.55				
	Effective January 1, 2024		63.12				
XA055	3.) Fermented Liquors	Per Liter					
	a.) If the NRP (excluding the excise and VAT) per liter of volume capacity is: Php 50.60 and below						
	Effective January 1, 2020		26.43				
	Effective January 23, 2020		35.00				
	Effective January 1, 2021		37.00				
	Effective January 1, 2022		39.00				
	Effective January 1, 2023		41.00				
Effective January 1, 2024	43.00						

BIR Form No 2200-A January 2020 (ENCS) Page 3		EXCISE TAX RETURN for Alcohol Products			 2200-A 01/20ENCS P3	
TIN		Taxpayer's Name				
Schedule 1 – continuation						
ATC	Description	Tax Bracket/ Unit of Measure	Applicable Tax Rate	Tax Base (Value/Volume of Removal) Export/ExemptTaxable		Basic Excise Tax Due
XA056	Php 50.60 and below	Per Liter				
	Effective January 1, 2020		26.43			
	Effective January 23, 2020		35.00			
	Effective January 1, 2021		37.00			
	Effective January 1, 2022		39.00			
	Effective January 1, 2023		41.00			
	Effective January 1, 2024		43.00			
XA057	b.) If brewed and sold at microbreweries or small establishments such as pubs and restaurants, regardless of the NRP	Per Liter				
	Effective January 1, 2020		36.85			
	Effective January 23, 2020		35.00			
	Effective January 1, 2021		37.00			
	Effective January 1, 2022		39.00			
	Effective January 1, 2023		41.00			
	Effective January 1, 2024		43.00			
4.) Others (specify)						
XA						
XA						
XA						
TOTAL TAX DUE (To Part III, Item 16)						

Guidelines and Instructions for BIR Form No. 2200-A [January 2020 (ENCS)]
Excise Tax Return for Alcohol Products

Who Shall File

This return shall be filed by the following:

- 1. Manufacturer or producer of locally manufactured or produced alcohol products; and
- 2. Owner or person having possession of the alcohol products which were removed from the place of production without the payment of excise tax.

For imported alcohol products, the excise tax shall be paid by the importer or owner to the Bureau of Customs before removal of such imported articles from the customs house.

When and Where to File and Pay

For each place of production, a separate return shall be filed and the excise tax shall be paid before removal of the alcohol products 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 e-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.

Identified large excise taxpayers under RDO 121, RDO 124 and Large Taxpayer District Office (LTDO) duly informed in writing as such by the Commissioner of Internal Revenue, or his/her duly authorized representative, shall file the excise tax return and pay the corresponding excise tax due with the AABs located in the BIR National Office, Diliman, Quezon City and those AABs chosen to serve them, respectively.

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.

Penalties

There shall be imposed and collected as part of the tax:

- 1. A surcharge of twenty-five percent (25%) for the following violations:
 - a. Failure to file any return and pay the amount of tax or installment due on or before the due date; or
 - b. Filing a return with a person or office other than those with whom it is required to be filed, unless otherwise authorized by the Commissioner; or
 - 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; or
 - 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 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. A false or fraudulent return is willfully made.
- 3. 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.
- 4. Compromise penalty as provided under applicable rules and regulations.

Note: All background information must be properly filled out.

- The last 5 digits of the 14-digit TIN refers to the branch code
- All returns filed by an Accredited Tax Agent on behalf of a taxpayer shall bear the following information:
 - A. For Individual (CPAs, members of GPPs, and others)
 - a.1 Taxpayer Identification Number (TIN); and
 - a.2 BIR Accreditation Number, Date of Issue, and Date of Expiry.
 - B. For members of the Philippine Bar (Lawyers)
 - b.1 Taxpayer Identification Number (TIN);
 - b.2 Attorney’s Roll Number;
 - b.3 Mandatory Continuing Legal Education (MCLE) Compliance Number; and
 - b.4 BIR Accreditation Number, Date of Issue, and Date of Expiry