For BIR Use Only BCS/ Item:

Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

BIR Form No
2200-P
January 2020 (ENCS)
Page 1

EXCISE TAX RETURN
for Petroleum Products

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.

2200-P 01/20ENCS P1

1 Date *(MM/DD/YYYY)* __ / __ / ____ | **2** Amended Return? ☐ Yes ☐ No | **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? ☐ Yes ☐ No | **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. Attorney's Roll No. *(if applicable)*		Date of Issue *(DD/MM/YYYY)*		Date of Expiry *(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-P** January 2020 (ENCS) **Page 2**	**EXCISE TAX RETURN** **for Petroleum Products**	2200-P 01/20ENCS P2

TIN	**Taxpayer's Name**

Part V - Schedule

Schedule 1 – Summary of Removals and Excise Tax Due on Petroleum Products Chargeable Against Payment

ATC	Description	Tax Bracket/ Unit of Measure	Appli-cable Rate	Place of Removal	Tax Base (Volume of Removals)								Basic Excise Tax Due
					Taxable		Total Taxable Removals	Tax – Paid/Exempt/Conditional Tax Free				Total Tax–Paid/ Exempt/ Conditional Tax-Free Removals	
					Locally Manufactured/ Produced	Imported		Tax - Paid Imported Stocks	Under Bond	Exports	Others *(under Special Law or International Agreement)*		
XP010	Lubricating Oils	Per Liter	P10.00										
XP020	Greases	Per Kg	P10.00										
XP030	Processed Gas	Per Liter	P10.00										
XP040	Waxes and Petrolatum	Per Kg	P10.00										
XP050	Denatured Alcohol used for motive power	Per Liter	P10.00										
XP060	Unleaded Premium Gasoline	Per Liter	P10.00										
XP080	Regular Gasoline	Per Liter	P10.00										
XP085	Pyrolysis Gasoline	Per Liter	P10.00										
XP090	Naphtha	Per Liter	P10.00										
XP100	Naphtha to be used for petro-chemicals	Per Liter	P 0.00										
XP105	Naphtha and Pyrolysis gasoline, when used as a raw material in the production of petrochemical products or in the refining of petroleum products, or as a replacement fuel for natural-gas-fired combined cycle power plant	Per Liter	P 0.00										
XP110	Aviation Gasoline	Per Liter	P 4.00										
XP120	Aviation Turbo Jet Fuel	Per Liter	P 4.00										
XP130	Kerosene	Per Liter	P 5.00										
XP131	Kerosene used as aviation fuel	Per Liter	P 4.00										
XP140	Diesel Fuel Oil	Per Liter	P 6.00										
XP150	LPG used as Motive Power	Per Kg	P 6.00										
XP160	LPG	Per Kg	P 3.00										
XP165	LPG used in the production of petro-chemical products	Per Kg	P 0.00										
XP170	Asphalt	Per Kg	P10.00										
XP180	Bunker Fuel Oil and similar fuel	Per Liter	P 6.00										
XP190	Base Stocks for tube oils and greases, HVD, aromatic extracts, etc.	Per Liter	P10.00										
XP200	Petroleum Coke	Per MT	P 6.00										
XP210	Petroleum Coke for motive power	Per MT	P 0.00										
XP220	Additives for lubricating oils and greases	Per Liter/Kg	P10.00										
Others *(specify)*													
XP___													
XP___													
TOTAL TAX DUE *(To Part III, Item 16)*													

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

Who Shall File

This return shall be filed by the following:

1. Manufacturer or producer of locally manufactured, produced or refined petroleum products;

2. Any person engaged in blending, reprocessing, re-fining or recycling of previously taxed petroleum products;

3. Importer or purchaser who resells or uses kerosene as aviation fuel;

4. Any person using denatured alcohol for motive power; and

5. Owner or person having possession of the petroleum products, which were removed from the place of production without the payment of excise tax.

For imported petroleum 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 petroleum 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;

   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;

   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 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