For BIR Use Only BCS/ Item:

Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

BIR Form No.
2200-S
January 2018
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EXCISE TAX RETURN
for Sweetened Beverages

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.

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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)/(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 **9** Main Line of Business **10** PSIC

11 Email Address

12 Place of Production

Region	Province	City

13 Place of Removal

Region	Province	City

14 Are you availing of tax relief under Special Law or International Tax Treaty? ☐ Yes ☐ No **14A** If yes, specify

Part II – Manner Of Payment

15 ☐ Payment on Actual Removal **16** ☐ Prepayment/Advance Deposit

17 ☐ Other Similar Schemes *(specify)*

Part III – Payments and Application

18 Excise Tax Due ***(from Part V - Schedule 1)***	
19 Less: **19A** Balance Carried Over from Previous Return	
19B Creditable Excise Tax, if applicable	
19C Total *(Sum of Items 19A & 19B)*	
20 Net Tax Due/(Overpayment) *(Item 18 less Item 19C)*	
21 Less: Payment on Returns Previously Filed for the Same Period, if amended return	
22 Tax Still Due/(Overpayment) *(Item 20 less Item 21)*	
23 Add: Penalties **23A** Surcharge	
23B Interest	
23C Compromise	
23D Total Penalties *(Sum of Items 23A to 23C)*	
24 Amount Payable/(Overpayment) *(Sum of Items 22 & 23D)*	
25 Less: Payment Made Today **25A** Tax Payment/Deposit	
25B Penalties ***(from Item 23D)***	
25C Total Payment Made Today *(Sum of Items 25A & 25B)*	
26 Balance to be Carried Over to Next Return *(Item 24 less Item 25C)*	

We declare under the penalties of perjury, that this return and all its attachments, has been made in good faith, verified by us, and to the best of 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, we give our consent to the processing of 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)*

Printed Name and Signature of President/Vice President/ Authorized Representative/Taxpayer *(Indicate title and TIN)*	Printed Name and Signature of Treasurer/Assistant Treasurer *(Indicate title and TIN)*

Tax Agent Accreditation No./ Attorney's Roll No. *(if applicable)*		Date of Issue *(MM/DD/YYYY)*		Date of Expiry *(MM/DD/YYYY)*	

Part IV – Details of Payment

Particulars	Drawee Bank/Agency	Number	Date *(MM/DD/YYYY)*	Amount
27 Cash/Bank Debit Memo			/ /	
28 Check			/ /	
29 Tax Debit Memo			/ /	
30 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)

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TIN	**Taxpayer's Name**

Part V - Schedule

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

ATC	Description	Tax Bracket/ Unit of Measure	Applicable Tax Rate	Sales Value (in Peso)	Volume of Removals	Basic Excise Tax Due
	Tax on Sweetened Beverages 1. Using Purely Caloric Sweeteners and Purely Non-Caloric Sweeteners, or a mix of caloric and non-caloric sweeteners but shall not apply to those using high fructose corn syrup					
XB010	a. Sweetened Juice Drinks	Per Liter	P 6.00			
XB020	b. Sweetened Tea	Per Liter	P 6.00			
XB030	c. Carbonated Beverages	Per Liter	P 6.00			
XB040	d. Flavored Water	Per Liter	P 6.00			
XB050	e. Energy and Sports Drinks	Per Liter	P 6.00			
XB060	f. Powdered Drinks not classified as Milk, Juice, Tea and Coffee	Per Liter	P 6.00			
XB070	g. Cereal and Grain Beverages	Per Liter	P 6.00			
XB080	h. Other Non-Alcoholic Beverages that contain added sugar	Per Liter	P 6.00			
XB090	2. Using Purely high fructose corn syrup or in combination with any caloric or non-caloric sweeteners	Per Liter	P 12.00			
XB100	3. Using purely coconut sap sugar and purely Steviol Glycosides		Exempt			
	Others (*specify)*					
	1.					
	2.					

GRAND TOTAL EXCISE TAX DUE ***(To Item 18 of Part III)***	