For BIR Use Only | BCS/ Item:

Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

BIR Form No.
2200-T
August 2022 (ENCS)
Page 1

EXCISE TAX RETURN
for Tobacco, Heated Tobacco, Vapor and Novel Tobacco 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.

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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 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 and 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 *(MM/DD/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)

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TIN	**Taxpayer's Name**

Part V - Schedules

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

ATC	Description	Tax Bracket/ Unit of Measure	Applicable Tax Rate	Tax Base (Value/Volume of Removal) Export/Exempt	Tax Base (Value/Volume of Removal) Taxable	Basic Excise Tax Due
XT010	**1.) Tobacco Products** a.) Tobacco twisted by hand or reduced into a condition to be consumed in any manner other than the ordinary mode of drying and curing	Per Kilogram				
	Effective January 1, 2022		P2.50			
	Effective January 1, 2023		P2.60			
	2024 Onwards		Rate shall be increased by 4% every year effective January 1, 2024			
	b.) Tobacco prepared or partially prepared with or without the use of any machine or instrument or without being pressed or sweetened	Per Kilogram				
	Effective January 1, 2022		P2.50			
	Effective January 1, 2023		P2.60			
	2024 Onwards		Rate shall be increased by 4% every year effective January 1, 2024			
	c.) Fine-cut shorts and refuse, scraps, clippings, cuttings, stems, midribs and sweepings of tobacco	Per Kilogram				
	Effective January 1, 2022		P2.50			
	Effective January 1, 2023		P2.60			
	2024 Onwards		Rate shall be increased by 4% every year effective January 1, 2024			
XT020	**2.) Chewing tobacco** unsuitable for use in any other manner	Per Kilogram				
	Effective January 1, 2022		P2.13			
	Effective January 1, 2023		P2.22			
	2024 Onwards		Rate shall be increased by 4% every year effective January 1, 2024			
XT035	**3.) Cigars** a.) Ad Valorem Tax Based on the Net Retail Price (NRP) per Cigar [excluding the excise and valued-added tax (VAT)]	NRP Per Cigar				
	Effective January 1, 2022		20%			
	Effective January 1, 2023		20%			
	2024 Onwards		Rate shall be increased by 5% every year effective January 1, 2024			
XT036	b.) In addition to Ad Valorem Tax, a Specific Tax per Cigar	Per Cigar				
	Effective January 1, 2022		P7.10			
	Effective January 1, 2023		P7.38			
	2024 Onwards		Rate shall be increased by 5% every year effective January 1, 2024			
XT040	**4.) Cigarettes** a.) Cigarettes packed by hand	Per pack of 20s or any packaging combinations of not more than 20 packed by hands				
	Effective January 1, 2022		P55.00			
	Effective January 1, 2023		P60.00			
	2024 Onwards		Rate shall be increased by 5% every year effective January 1, 2024			
XT155	b.) Cigarettes packed by machine (RA No. 11346)	Per pack of 20s or any packaging combinations of not more than 20 packed by machine				
	Effective January 1, 2022		P55.00			
	Effective January 1, 2023		P60.00			
	2024 Onwards		Rate shall be increased by 5% every year effective January 1, 2024			
XT160	**5.) Heated Tobacco Products** (RA No. 11346 and 11467)	Per pack of twenty (20) units or any packaging combinations of not more than twenty (20) units				
	Effective January 1, 2022		P30.00			
	Effective January 1, 2023		P32.50			
	2024 Onwards		Rate shall be increased by 5% every year effective January 1, 2024			
XT170	**6.) Vapor Products** (RA No. 11467) a.) Nicotine Salt or Salt Nicotine	Per Milliliter or a fraction thereof				
	Effective January 1, 2022		P47.00			
	Effective January 1, 2023		P52.00			
	2024 Onwards		Rate shall be increased by 5% every year effective January 1, 2024			
XT180	b.) Conventional "Freebase" or Classic" Nicotine	Per Ten (10) Milliliters or a fraction thereof				
	Effective January 1, 2022		P55.00			
	Effective January 1, 2023		P60.00			
	2024 Onwards		Rate shall be increased by 5% every year effective January 1, 2024			

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TIN	Taxpayer's Name

Schedule 1 – *continuation*

ATC	Description	Tax Bracket/ Unit of Measure	Applicable Tax Rate	Tax Base (Value/Volume of Removal) Export/Exempt	Tax Base (Value/Volume of Removal) Taxable	Basic Excise Tax Due
XT210	**7.) Novel Tobacco Products** (RA No. 11900)	Per Kilogram				
	Effective August 10, 2022		P2.50			
	Effective January 1, 2023		P2.60			
	2024 Onwards		Rate shall be increased by 4% every year effective January 1, 2024			
Tobacco Inspection Fees						
XT080	1.) For Cigars	Per 1,000 cigars or a fraction thereof	P0.50			
XT090	2.) For Cigarettes	Per 1,000 sticks or a fraction thereof	P0.10			
XT100	3.) For Leaf Tobacco	Per Kilogram or a fraction thereof	P0.02			
XT110	4.) For scraps and other manufactured tobacco products	Per Kilogram or a fraction thereof	P0.03			
XT120	5.) Additional imported blending tobacco inspection and monitoring fee					
	- Leaf	Per Kilogram or a fraction thereof	P0.02			
	- partially manufactured (scraps and strips)	Per 1,000 cigars or a fraction thereof	P0.50			
XT190	6.) Heated Tobacco Products	Per 1,000 units	P0.10			
XT200	7.) Vapor Products	Per Milliliter	P0.01			
XT220	8.) Novel Tobacco Products	Per Kilogram	P0.03			
Others *(specify)*						
XT___						
XT___						
XT___						
TOTAL TAX DUE *(To Part III, Item 16)*						

Guidelines and Instructions for BIR Form No. 2200-T [August 2022 (ENCS)]

Excise Tax Return for Tobacco, Heated Tobacco, Vapor and Novel Tobacco Products

Who Shall File

This return shall be filed by the following:

1. Manufacturer or producer of locally manufactured or produced tobacco, heated tobacco, vapor and novel tobacco products;
2. Wholesaler, manufacturer, producer, owner or operator of the redrying plant, as the case may be, with respect in the payment of inspection fee on leaf tobacco, scrap, cigars, cigarette and other tobacco, heated tobacco, vapor and novel tobacco products; and
3. Owner or person having possession of the tobacco, heated tobacco, vapor and novel 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 Bureau of Customs before removal of such imported articles for the custom's 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 tobacco, heated tobacco, vapor and novel tobacco 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) of the RDO where the taxpayer is required to register who will issue an Electronic Revenue Official Receipt (eROR) therefor.

Identified large excise taxpayers under RDO 121, RDO 124 and Large Taxpayers Division (LTD) 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 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. 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.

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.