



Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

EXCISE TAX RETURN for Tobacco Products

BIR Form No.
2200-T
April 2014 (ENCS)
Page 1

Enter all required information in CAPITAL LETTERS using BLACK ink. Mark all applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Taxpayer.

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 registered address)

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 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 (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 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. (If Authorized Representative, attach authorization letter)

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

Tax Agent Acc. No./ Atty's Roll No. (if applicable) Date of Issuance (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)



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

2200-T04/14ENCSP2

ATC	Description	Tax Bracket/ Unit of Measure	Applicable Tax Rate	Tax Base (Value/Volume of Removal)		Basic Excise Tax Due	
				Export/Exempt	Taxable		
XT010	1.) Tobacco Products	Per Kilogram					
	a.) Tobacco twisted by hand or reduced into a condition to be consumed in any manner other than the ordinary mode of drying or curing						
	Effective January 1, 2013						
	Effective January 1, 2014						
	Effective January 1, 2015						
	Effective January 1, 2016						
	Effective January 1, 2017						
	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, 2013						
	Effective January 1, 2014						
	Effective January 1, 2015						
	Effective January 1, 2016						
	Effective January 1, 2017						
	c.) Fine-shorts and refuse, scraps, clippings, cuttings, stems, midribs and sweepings of tobacco	Per Kilogram					
	Effective January 1, 2013						
Effective January 1, 2014							
Effective January 1, 2015							
Effective January 1, 2016							
Effective January 1, 2017							
XT020	2.) Chewing tobacco unsuitable for use in any other manner	Per Kilogram					
	Effective January 1, 2013						
	Effective January 1, 2014						
	Effective January 1, 2015						
	Effective January 1, 2016						
Effective January 1, 2017							
XT035	3.) Cigars	NRP per Cigar					
	a.) Ad Valorem Tax Based on the net retail price (NRP) per cigar [excluding the excise and value-added tax (VAT)]						
	Effective January 1, 2013						
	Effective January 1, 2014						
	Effective January 1, 2015						
Effective January 1, 2016							
Effective January 1, 2017							
XT036	b.) In addition to Ad Valorem Tax, a Specific Tax per Cigar	Per Cigar					
	Effective January 1, 2013						
	Effective January 1, 2014						
	Effective January 1, 2015						
	Effective January 1, 2016						
Effective January 1, 2017							
XT040	4.) Cigarettes	Per Pack					
	a.) Cigarettes packed by hand						
	Effective January 1, 2013						
	Effective January 1, 2014						
	Effective January 1, 2015						
Effective January 1, 2016							
Effective January 1, 2017							
XT140	b.) Cigarettes packed by machine, where the NRP (excluding the excise and VAT) per pack is: Php 11.50 and below	Per Pack					
	Effective January 1, 2013						
	Effective January 1, 2014						
	Effective January 1, 2015						
	Effective January 1, 2016						
Effective January 1, 2017							
XT150	More than Php 11.50	Per Pack					
	Effective January 1, 2013						
	Effective January 1, 2014						
	Effective January 1, 2015						
	Effective January 1, 2016						
Effective January 1, 2017							
TOBACCO INSPECTION FEES							
XT080	1.) For Cigars	Per 1,000 cigars	P 0.50				
XT090	2.) For Cigarettes	Per 1,000 sticks	P 0.10				
XT100	3.) For Leaf Tobacco	Per kilogram	P 0.02				
XT110	4.) For scraps and other manufactured tobacco products	Per kilogram	P 0.03				
XT120	5.) Additional imported blending tobacco inspection and monitoring fee						
	- leaf	Per kilogram	P 0.02				
	- partially manufactured (scraps & strips)	Per kilogram	P 0.03				
OTHERS (specify)							
XT							
TOTAL TAX DUE (to Item 18)							