BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

January 8, 2018

REVENUE MEMORANDUM CIRCULAR NO. 4-2018

SUBJECT : Transition Procedures for All Electronic Filing and Payment System (eFPS) Filers in Filing Tax Return Affected by the Revised Tax Rates on Excisable Articles Pursuant to the Provisions of Republic Act (RA) No. 10963, Otherwise Known as the Tax Reform for Acceleration and Inclusion (TRAIN), specifically Sections 42, 43, 45, 46, 47, and 48 thereof, governing excise tax on Cigars and Cigarettes, Petroleum Products, Automobiles, Non-essential Services (Invasive Cosmetics Procedures), Sweetened Beverages, and Mineral Products, respectively

TO : All Internal Revenue Officials, Employees and Others Concerned

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Relative to the implementation of the Revised Tax Rates on Cigars and Cigarettes, Petroleum Products, Automobiles, and Mineral Products and introduction of new excise tax forms for Non-essential Services (Invasive Cosmetics Procedures) and Sweetened Beverages, pursuant to the provisions of Republic Act (RA) No. 10963, otherwise known as the Tax Reform for Acceleration and Inclusion (TRAIN), the following BIR forms are being enhanced:

1. **BIR Form No. 2200-T** (Excise Tax Return for Tobacco Products);
2. **BIR Form No. 2200-P** (Excise Tax Return for Petroleum Products);
3. **BIR Form No. 2200-AN** (Excise Tax Return for Automobiles & Non-essential Products); and
4. **BIR Form No. 2200-M** (Excise Tax Return for Mineral Products).

The following BIR forms are being introduced, to wit:

1. **BIR Form No. 2200-S** (Excise Tax Return for Sweetened Beverages); and
2. **BIR Form No. 1620-XC** (Final Withholding of Excise Tax on Cosmetic Procedures).

Inasmuch as the changes in the excise tax rates are not yet reflected in the eFPS, hence, the following procedures shall be adopted by all eFPS filers pending enhancement to the eFPS, to wit:

1. E-file using the existing online forms (BIR Form No. 2200-T/ BIR Form No. 2200-P/ BIR Form No. 2200-AN/ BIR Form No. 2200-M) in order to proceed to e-payment.

    1.1 Returns with Purely Prepayment/Advance Deposit/Other similar schemes

        1.1.1 Go to Part II (Manner of Payment) and tick the 2nd box in Item No. 15 (Prepayment/Advance Deposit) of BIR Form No. 2200-T or BIR Form No. 2200-P or BIR Form No. 2200-AN or BIR Form No. 2200-M.

        1.1.2 Proceed to Item No. 23A (Tax payment/Deposit) in Part III (Payments and Application of the aforementioned forms and key-in the amount to be paid/deposited in the field provided.

        1.1.3 Click the "**Validate**" button to check system computation.

        1.1.4 If all figures are correct, click "**Submit**" button.

        1.1.5 Click "**Proceed to Payment**" button to effect payment/deposit transaction.

1.2 Returns Involving Payment on Actual Removals

1.2.1 Go to Part II (Manner of Payment) and tick the 1st box in Item No. 15 (Payment on Actual Removal) of BIR Form No. 2200-T or BIR Form No. 2200-P or BIR Form No. 2200-AN or BIR Form No. 2200-M.

1.2.2 Schedule 1 - Summary of Removals and Excise Tax Due on Cigars and Cigarettes, Petroleum Products, Automobiles, Mineral Products and Mineral Products Chargeable against Payments will appear on the screen.

Since the revised tax rates on alcohol products and tobacco products are not yet in place, fill up "**4. OTHERS (please specify)**" for details of removals using "**XA**" as ATC Codes for alcohol products, "**XT**" for tobacco products, "**XP**" for Petroleum Products, "**XGAN**" for Automobiles and "**XM**" for Mineral Products.

1.2.3 The "**Total Tax Due**" will automatically be populated to Item No. 16 (Excise Tax Due from Schedule 1).

1.2.4 E-pay by clicking "**Proceed to Payment**" button to effect payment transaction.

2. Once the enhanced version of the aforesaid forms are available in eFPS, there will be an announcement via the BIR Website as to the guidelines if there is a necessity to amend previously filed excise tax returns in eFPS.

For newly introduced BIR forms, specifically **BIR Form No. 2200-S** (Excise Tax Return for Sweetened Beverages) and **BIR Form No. 1620-XC** (Final Withholding of Excise Tax on Cosmetic Procedures), the following procedures shall be adopted to wit:

1. Fill-in the applicable BIR form [pre-printed or downloaded form in BIR website (www.bir.gov.ph) under the BIR Forms section of the website] using the new tax rates then compute the tax due thereon.

2. File and pay manually via over-the counter of Authorized Agent Banks (AABs) under the jurisdiction of the Revenue District Office (RDO) where the taxpayer is registered.

All concerned taxpayers shall be responsible in ensuring that the correct excise tax due is being declared and paid for each and every removal of excisable articles. Accordingly, since BIR has also devised a system of validating the accuracy of removal declarations and excise tax payments in the meantime that the eFPS for BIR Form Nos. 2200-T, 2200-P, 2200-AN, 2200-M, 2200-S and 1620-XC are still undergoing enhancements, any deficiency excise taxes that will be discovered in the said validation process shall be likewise subject to all applicable penalties incident thereto in accordance with existing revenue rules and regulations.

All Revenue Officials are hereby enjoined to give this Circular as wide a publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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