REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

BUREAU OF INTERNAL REVENUE
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December 10, 2020

REVENUE MEMORANDUM CIRCULAR NO. 132-2020

SUBJECT : Circularizing the Availability of the New BIR Form No. 2200-C [Excise Tax Return for Cosmetic Procedures] January 2018 Version

TO : All Internal Revenue Officers, Employees, and Others Concerned

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This Circular is issued to prescribe the new BIR Form No. 2200-C [Excise Tax Return for Cosmetic Procedures] January 2018 version, hereto attached as **Annex "A"**, in relation to the implementation of the Tax Reform for Acceleration and Inclusion (TRAIN).

The **new return** is already available in the BIR website (www.bir.gov.ph) under the BIR Forms-Excise Tax Return Section. However, the form is not yet available in the Electronic Filing and Payment System (eFPS) and Electronic Bureau of Internal Revenue Forms (eBIRForms); thus, eFPS/eBIRForms filers shall continue to use the BIR Form No. 0605 in eFPS and in Offline eBIRForms Package v7.7 in filing and paying the excise tax due. Once the return becomes available in the eFPS and in the Offline eBIRForms Package, a separate revenue issuance shall be released to announce its availability.

The deadline for filing and paying the excise tax due is within ten (10) days following the close of the month. In cases when no invasive cosmetic procedure was performed during the return period; hence, no excise tax is due, BIR Form No. 2200-C shall still be filed with the Excise Large Taxpayers Field Operations Division (ELTFOD) for Large Taxpayers or the concerned RDO for the taxpayers in the National Capital Region (NCR) or Excise Tax Area (EXTA) for taxpayers outside NCR.

Manual filers shall download the PDF version of the form, print the form and completely fill out the applicable fields, otherwise penalties under Sec. 250 of the Tax Code, as amended, shall be imposed. Payment of the tax due thereon, if any, shall be made thru:

a.) Manual Payment
- Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Large Taxpayers Service (LTS)/Revenue District Office (RDO) where the taxpayer (Head Office of the business establishment) is registered; or
- In places where there are no AABs, the return shall be filed and the tax due shall be paid with the concerned Revenue Collection Officer (RCO) under the jurisdiction of the RDO where the taxpayer (Head Office of the business establishment) is registered using MRCOS facility.

b.) Online Payment
- Thru GCash Mobile Payment; or
- Landbank of the Philippines (LBP) Link.biz Portal, for taxpayers who have ATM account with LBP and/or holders of Bancnet ATM/Debit Card; or
- DBP Tax Online, for holders of VISA/Master Credit Card and/or Bancnet ATM/Debit Card; or

- Union Bank Online Web and Mobile Payment Facility – for Taxpayers who have account with Union Bank; or
- PESONet through LBP Link.biz Portal – for taxpayers who have account with RCBC and Robinson Bank; or
- Paymaya Mobile Payment.

All internal revenue officers, employees, and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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