REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

February 21, 2020

REVENUE MEMORANDUM CIRCULAR NO. 24-2020

SUBJECT : Transitory Procedures for Compliance with the Administrative Requirements in Implementing the Excise Tax on Alcohol and Tobacco Products Provisions of **Republic Act No. 11346**, Otherwise known as "An Act Increasing Excise Tax on Tobacco, Imposing Excise Tax on Heated Tobacco Products ad Vapor Products, Increasing the Penalties for Violations of the Provisions on Tobacco Products Subject to Excise Tax, and Earmarking a Portion of the Total Excise Tax Collection from Tobacco Products, Heated Tobacco Products and Vapor Products for Universal Health Care, Amending for this Purpose Sections 144, 145, 146,, 147, 152, 164, 260, 262, 263, 265, 288 and 289, Repealing Section 288(B) and 288(C), and Creating New Sections 263-A, 265-B, and 288-A of the National Internal Revenue Code of 1997, as Amended by Republic Act No. 10963, and for other Purposes," as Further Amended by **Republic Act No. 11467** also known as "An Act Amending Sections 109, 141, 142, 143, 144, 147, 152, 263, 263-A, 265, and 288-A, and Adding a New Section 290-A to Republic Act No. 8424, as amended, Otherwise Known as the National Internal Revenue Code of 1997."

TO : All Internal Revenue Officials, Employees and Others Concerned

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This Circular is issued to provide transitory procedures for all taxpayers who are affected in complying with the Administrative Requirements pursuant to **Republic Act No. 11346,** imposing Excise Tax on Heated Tobacco Products and Vapor Products, as further amended by **Republic Act No. 11467.**

Heated Tobacco Products and Vapor Products are new products being introduced under the category of Tobacco Products are subject to Excise Tax and as such, the following administrative requirements should be complied with:

1. Amend the Registration with Bureau of Internal Revenue (BIR) to include tax type "EXCISE TAX";
2. Secure a Permit to Engage in business as Manufacturer, Importer, or Dealer/Trader of Heated Tobacco Products and Vapor Products with Excise LT Regulatory Division (ELTRD);
3. Assign an Assessment Number to be provided by ELTRD;
4. Secure of a Permit to Import and an Authority to Release Imported Goods (ATRIGs), in case of Importation with ELTRD and pay the Excise Tax with BIR using BIR Form No. 2200-T – Excise Tax Return for Tobacco Products and use the corresponding Alphanumeric Tax Codes (ATC);
5. Request for Internal Revenue Strip Stamps pursuant to Revenue Regulations (RR) No. 3-2006 dated January 3, 2006 to include Heated Tobacco Products and Vapor Products which are identified under Tobacco Products. Internal Revenue Strip Stamps shall be requisitioned from the BIR and shall be firmly affixed on the said products before its removal from place of production or Customs' custody in case of importation;

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6. Register New and Existing Brands of Tobacco Products;
7. Fill up the prescribed Excise Taxpayer's Removal Declaration (ETRD) for all removals of Heated Tobacco Products and Vapor Products, in case of Manufacturer; and
8. Maintain Official Registry Books (ORBs) and such other forms or records that may be prescribed by this Bureau.

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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