REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City

BAGONG PILIPINAS

LTS LARGE TAXPAYERS SERVICE

February 21, 2024

REVENUE MEMORANDUM CIRCULAR NO. 40-2024

SUBJECT : **New and Upgraded Internal Revenue Stamp Design for Cigarettes, Heated Tobacco Products, and Vapor Products**

TO : **All Internal Revenue Officials and Others Concerned**

This Circular is hereby issued to inform all taxpayers and others concerned on the new and upgraded Internal Revenue Stamp Design for Cigarettes, Heated Tobacco Products, and Vapor Products in connection with the implementation of the Enhanced Internal Revenue Stamps Integrated System (eIRSIS) under the Terms of Reference (TOR) of the Memorandum of Agreement (MOA) which requires that the stamp design be modified and upgraded every three (3) years as quoted hereunder, to wit:

> *"Section 4.6.3.4 Submission of Proposed Design of the Internal Revenue Stamp*
>
> *xxx xxx xxx*
>
> *Within three (3) years from the time the last Stamp design was distributed to various tobacco manufacturers, modify and upgrade the design of the Stamp, subject to final approval by the BIR and at no additional cost of the stamp."*

Relative thereto, it is informed that the classification of the internal revenue stamps shall be as follows:

Tobacco Product	Tax Classification		Ten (10) Colors
Cigarettes	Domestic	Packed by 20s	Dark Green
		Packed by 10s	Green
	Imported	Packed by 20s	Brown
		Packed by 10s	Ochre
	Export	Packed by 20s	Dark Blue
		Packed by 10s	Blue
Heated Tobacco Products	Domestic		Lavender
	Imported		Red
	Export		Violet
Vapor Products			Peach

The new and upgraded tobacco excise stamps would address the need to improve functionality of the original internal revenue stamp implemented under Revenue Regulations No. 7-2014, as amended.

Implementation of the new and upgraded internal revenue stamp design shall take effect on June 1, 2024.

All manufacturers and importers of Cigarettes, Heated Tobacco Products, and Vapor Products shall comply with the requirements provided under Revenue Regulations (RR) No. 18-2021 on the affixture of internal revenue stamps and the use of eIRSIS.

All concerned are hereby enjoined to be guided accordingly and give this Circular as wide a publicity as possible.

BUREAU OF INTERNAL REVENUE
RECEIVED
4:00 pm
MAR 18 2024
RECORDS MGT. DIVISION

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

D6 / LTS-Excise