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. 41-2024

SUBJECT : **Policies and Guidelines on the Launching of the 4th Generation Internal Revenue Stamps for Purposes of Ordering and Inventory Planning of Importers and Local Manufacturers of Cigarettes, Heated Tobacco Products, and Vapor Products**

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

This Circular is being issued to taxpayers and others concerned on Revenue Regulations (RR) No. 18-2021, Section 4 (H) of RR No. 14-2022, and Revenue Memorandum Circular (RMC) No. 105-2023 prescribing the policies, guidelines, and procedures relative to the affixture of internal revenue stamps for Cigarettes, Heated Tobacco Products, and Vapor Products. The following schedule shall serve as the guidelines during the transition period and the roll-out of the 4th Generation Design of Internal Revenue Stamps.

I. 3RD GENERATION STAMPS (VINTA)

Particulars	Date
a. Last day of ordering	April 30, 2024
b. Last day of approving stamp orders	May 2, 2024
c. Last day of releasing stamp orders	May 17, 2024
d. Period of suspension in placing stamp orders	May 1, 2024 to May 7, 2024
e. Last day of affixture for: i. For locally manufactured products ii. For imported products	 November 18, 2024 January 17, 2025
f. Last day of validity of cigarettes and heated tobacco products in the market	June 17, 2025

II. 4TH GENERATION STAMPS (TAMARAW)

Particulars	Date
a. First day of ordering	May 8, 2024
b. Start of releasing stamp orders	May 17, 2024

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

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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