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

BAGONG PILIPINAS

LTS LARGE TAXPAYERS SERVICE

Sa Tamang Buwis, Pag-asenso'y Mabilis

March 12, 2024

REVENUE MEMORANDUM CIRCULAR NO 46-2024

SUBJECT : Publishing the Updated List of Registered Manufacturers/Importers/Exporters of Cigarettes, Heated Tobacco Products, Vapor Products and Novel Tobacco Products with the Corresponding Product Brands/Variants and Integration of the Requirements for Compliance Purposes

TO : All Internal Revenue Officers and Others Concerned

This Circular is hereby issued to intensify the campaign of the Bureau of Internal Revenue against illicit tobacco products. For the information and guidance of all internal revenue officials, employees and others concerned, published herewith are Annexes "A" to "H" reflecting the Updated List of Registered Manufactures/Importers/Exporters with the Corresponding Products/Brands/Variants of Cigarettes, Heated Tobacco Products, Vapor Products and Novel Tobacco Products as of March 8, 2024 reflecting the following categories:

1. Manufacturers of Locally Produced Cigarettes (Domestic) (Annex "A")
2. Manufacturers of Locally Produced Cigarettes (Export) (Annex "B")
3. PEZA-Registered Manufacturer of Cigarettes (Annex "C")
4. Importers of Cigarette (Annex "D")
5. Manufactures of Vapor Products (Annex "E")
6. Importers of Vapor Products (Annex "F")
7. Importers of Heated Tobacco (Annex "G")
8. Importers of Novel Tobacco Products (Annex "H").

Newly registered manufacturers/importers of cigarette, heated tobacco, vapor, and novel tobacco products after March 8, 2024 shall be included in the next updated list of such entities. As required under Revenue Regulation (RR) No. 7-2021 and RR No. 14-2022, manufacturers/importers/exporters of cigarette, heated tobacco, vapor, and novel tobacco must comply with the requisite registration of brands and variants thereof within six (6) months from the date of release of this Circular to avoid penalties for non-compliance.

Furthermore, the products must comply with the requirements on Graphic Health Warning and the affixture of BIR Stamps except for vapor and novel tobacco products for which Internal Revenue Stamps Integrated System (IRSIS) stamps are not yet available in the system.

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

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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2:30pm
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