REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

May 16, 2023

REVENUE MEMORANDUM CIRCULAR NO. 54-2023

SUBJECT : Availability of the Revised BIR Form No. 2200-T [Excise Tax Return for Tobacco, Heated Tobacco, Vapor and Novel Tobacco Products] August 2022 (ENCS)

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

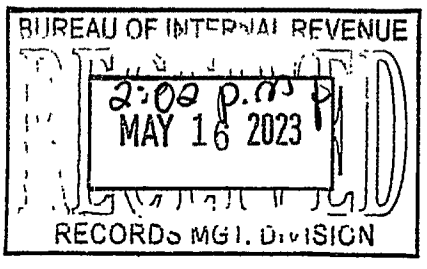
---

This Circular is issued to prescribe the newly revised BIR Form No. 2200-T [Excise Tax Return for Tobacco, Heated Tobacco, Vapor and Novel Tobacco Products] August 2022 (ENCS), hereto attached as **Annex "A"**, which was revised pursuant to Republic Act (R.A.) No. 11900, an Act regulating importations, manufacture, sale, packaging, distribution, use and communication of vaporized nicotine and non-nicotine products, and novel tobacco products.

The **revised manual 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 BIR Form No. 2200-T in the eFPS and in Offline eBIRForms Package v7.9.4 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.

Manual filers shall download and print the PDF version of the Form, and fill out all 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) Online Payment
   - Landbank of the Philippines (LBP) Link.BizPortal – for taxpayers who have LANDBANK/OFBank ATM account and taxpayer utilizing PCHC Paygate or PESONet facility (depositors of RCBC, Robinsons Bank, Union Bank, BPI, PSBank and Asia United Bank); or
   - Development Bank of the Philippines' (DBP PayTax Online) – for holders of VISA/MasterCard Credit Card and/or BancNet ATM/Debit Card; or
   - Union Bank of the Philippines (UBP) Online/The Portal – for taxpayers who have an account with UBP or Instapay using UPAY Facility for individual non-account holder of Union Bank.
   - Taxpayer Agent/Tax Software Provider (TSP) – GCash, Maya, MyEG



b) Manual Payment

- In any 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 through the concerned Revenue Collection Officer (RCO) under the jurisdiction of the RDO where the taxpayer (Head Office of the business establishment) is registered.

All internal revenue officers, 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
007646

H-2

