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

June 22, 2016

REVENUE MEMORANDUM CIRCULAR NO. 68-2016

SUBJECT : New and Upgraded Internal Revenue Stamp Design For Cigarettes

TO : All Internal Revenue Officials and Employees Concerned

This Circular is hereby issued to inform all taxpayers and others concerned on the new and upgraded Internal Revenue Stamp design for cigarette products as required in the Memorandum of Agreement (MOA) with APO Production, Inc., for the Printing of Internal Revenue Stamps for Cigarettes, Procurement of Security Features, and Delivery of an Ordering, Distribution and Monitoring System quoted hereunder:

> *"Section 4. Term and Renewal.*
>
> *xxx xxx xxx*
>
> *The security features of the Stamps, however, shall be changed every three (3) years."*

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, by enlarging the Quick Response (QR) code and enhancing the readability of the Unique Identifier Codes (UIC).

Implementation of the new design and upgraded internal revenue stamp shall take effect on September 1, 2016.

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

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
JUN 30 2016
RECEIVED

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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