REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

March 02, 2021

REVENUE MEMORANDUM CIRCULAR NO. 75-2021

SUBJECT : **Standard Policy and Guidelines for the Use of BIR Form No. 0605 for Excise Tax Purposes**

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

For the information and guidance of all concerned, this Circular is being issued to amend RMC No. 97-2020. All concerned are advised on the proper filling up of BIR Form 0605 as indicated below;

1. Excise Taxpayers making advance payment for export products availing the Product Replenishment Scheme pursuant to Revenue Regulations (RR) No. 3-2008, should ***tick*** the **"Tax Deposit/Advance Payment"** box under the Voluntary Payment of the Manner of Payment (Field No. 17) of the BIR Form No. 0605.
2. Excise Taxpayers under the Non-Essential Services for Cosmetic Procedures **should use BIR Form 2200-C.**
3. Excise Taxpayers using BIR Form 0605 paying Deficiency Tax should ***tick*** the **"Preliminary/Final Assessment/Deficiency Tax"** box under the Per Audit/Delinquent Account under Manner of Payment (Field No. 17) of the BIR Form No. 0605.
4. Payments for Administrative Penalties must tick the **"Others (Specify)** "box under the Voluntary Payment of the Manner of Payment (Field No. 17) of the BIR Form No. 0605, and indicate in the box provided **"Administrative Penalties"**

In view thereof, all other excise tax payments on domestic removals of excisable articles shall use their corresponding excise tax returns (BIR Form 2200 series).

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

This Circular shall take effect immediately.

BUREAU OF INTERNAL REVENUE
RECEIVED
JUN 07 2021
1:45pm
RECORDS MGT. DIVISION

CAESAR R. DULAY
Commissioner of Internal Revenue

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