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

BUREAU OF INTERNAL REVENUE
RECEIVED
SEP 09 2020
9:45am
RECORDS MGT. DIVISION

September 2, 2020

REVENUE MEMORANDUM CIRCULAR NO. 97-2020

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

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

This Circular is hereby issued to establish a standard policy/guidelines in the use of BIR Form No. 0605 for Excise Tax Purposes. Based on observation, BIR Form No. 0605 has been continuously used as an alternative for tax return in the payment of Excise Tax on removal of excisable products making it difficult to monitor and reconcile the record of taxpayers with the Official Registry Books and the EFPS. As part therefore of the enhancement for monitoring, tracking and reconciliation of excise taxpayers record, the use of BIR Form No. 0605 is now authorized only for the following:

1. Payment on export products pursuant to Product Replenishment Scheme under Revenue Regulations (RR) No. 3-2008;

2. Payment for Excise Tax on Non-Essential Services for Excisable Cosmetic Procedures until such time that BIR Form No. 2200-C will be available for use; and

3. Payments for deficiency excise tax.

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.

CAESAR R. DULAY
Commissioner of Internal Revenue

D-

036601

/HREA,LTS-EXCISE/bsm/gtr