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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Date: September 2, 2015

REVENUE REGULATION NO. 9-2015

SUBJECT : **Amending Section 9 of Revenue Regulations No. 7-2014 Prescribing the Affixture of Internal Revenue Stamps on Imported and Locally Manufactured Cigarettes and the Use of the Internal Revenue Stamp Integrated System.**

TO : **All Internal Revenue Officials, Employees and Others Concerned**

SECTION 1. SCOPE . – Pursuant to Section 244, in relation to Section 245, of the National Internal Revenue Code (NIRC) of 1997, as amended, these Regulations are hereby promulgated in order to amend the provisions of Revenue Regulations No. 7- 2014 requiring the affixture of internal revenue tax stamps on locally manufactured cigarettes whose brands and labels are registered with the Bureau of Internal Revenue strictly for export only.

SECTION 2. AMENDATORY PROVISIONS. – Section 9 of Revenue Regulations No. 7-2014 is hereby amended to read as follows:

"**SECTION 9. AFFIXTURE OF STAMPS.** – Subject to the transitory provisions of Section 13 hereof, and except as provided herein, all importations and removals from the place of production of cigarettes shall be affixed with the internal revenue stamps prescribed by these regulations.

Cigarettes manufactured for exports shall (a) comply strictly with all existing BIR rules and regulations relating to registration of brands, manufacture, import, utilization and withdrawal of raw materials, work in process and finished products, labels and posting of export bonds, among others; (b) have labels stating clearly that the cigarettes is strictly for sale in the country of destination for which it was allowed to be manufactured for; (c) have labels that are not similar in any way to the labels of cigarettes sold in the Philippines; and, (d) provide proof that the cigarettes authorized for manufacture to a foreign destination were actually shipped to the country of destination for which it was authorized to be manufactured for as evidenced by a certified true copy of the bill of lading and/or shipping manifest clearly identifying the quantity (as to number of packs) and brand of cigarettes actually shipped where the country of destination is clearly identified. These cigarettes manufactured for export shall be provided the range of UICs of internal revenue stamps, thru IRSIS, intended for affixture to the cigarettes for export, and said UIC shall be released to the local manufacturer. Provided, further, That the price of Three Centavos (P0.03), per piece of internal revenue stamp on such cigarettes for export, shall be paid by the local manufacturer-exporter. The payment thereof shall be considered constructive affixture of the internal revenue stamps on such cigarettes for export: Provided, finally, that the range of UICs that were released to the local manufacturer exporter shall be reported to the BIR, thru IRSIS, pursuant to the provisions of the following Section of these Regulations.

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The internal revenue stamp shall be affixed at the upper portion of the immediate container of the cigarettes (e.g. hard pack, soft pack, tin can, etc.), regardless of the number of sticks contained therein, overlapping the intended opening of the immediate container in such a manner as to effectively seal the container and prevent the removal of the sticks of cigarettes without breaking the said stamp, before the immediate container is wrapped in cellophane or transparent wrapper. However, for containers of cigarettes with pictogram, the internal revenue stamp may be affixed at the side overlapping the intended opening of the immediately container in a manner as to effectively seal the container and prevent the removal of the sticks of cigarettes without breaking the said stamp, before the immediate container is wrapped in cellophane or transparent wrapper. Moreover, the internal revenue stamp shall be affixed on the cigarette container in a manner without violating the health warning requirements prescribed under existing law, rules and regulations.

In order to facilitate the monitoring of internal revenue stamps duly issued to the importers and local manufacturers by the BIR, through APO, the stamps shall be affixed to the immediate containers of cigarettes on a first-in-first-out (FIFO) basis.

Any cigarettes found in any area in the Philippines without any internal revenue stamp affixed shall be presumed to have been withdrawn without the payment of the excise tax due thereon, and shall be subject to the penalties provided for in the National Internal Revenue Code, as amended and rules and regulations promulgated relating thereto.

SECTION 3. REPEALING CLAUSE. – The provisions of any existing regulations, rulings or orders, or portions thereof inconsistent with the provisions of these Regulations are hereby revoked, repealed or amended accordingly.

SECTION 4. EFFECTIVITY. – These Regulations shall take effect fifteen (15) days immediately after publication thereof in leading newspaper of general circulation.

CESAR V. PURISIMA
Secretary of Finance

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Recommending approval:

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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