REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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April 11, 2023

REVENUE REGULATIONS NO. 9-2023

SUBJECT : Rules and Regulations Governing the Imposition of Excise Tax on Perfumes and Toilet Waters as Provided under Section 150(b) of the National Internal Revenue Code of 1997, as Amended.

TO : All Internal Revenue Officers and Others Concerned

SECTION 1. SCOPE. – Pursuant to the provisions of Section 244, in relation to Section 245, of the National Internal Revenue Code (NIRC) of 1997, as amended, these Regulations are hereby promulgated to implement Section 150(b), Title VI of the same Code, imposing excise tax on perfumes and toilet waters.

SECTION 2. DEFINITION OF TERMS. – For purposes of these regulations, the following words and phrases shall have the meanings set forth herein:

a. **Alcohol** – shall refer to ethyl alcohol, whether or not denatured.

b. **Brand** – shall refer to a name or trademark used to identify a product or group of products of a particular manufacturer/importer and duly registered with the Bureau of Internal Revenue (BIR).

c. **Domestic Denatured Alcohol** – shall refer to domestic alcohol of not less than one hundred eighty degrees (180°) proof (ninety percent [90%] absolute alcohol) which shall, when suitably denatured and rendered unfit for oral intake, be exempt from the excise tax prescribed in Section 141 of the NIRC of 1997, as amended.

d. **Exporter** – shall refer to any person, natural or juridical, who brings or sends out to a foreign country perfumes and toilet waters which are intended for sale, or for use in business or commercial distribution.

e. **Importer** – shall refer to any person, natural or juridical, who brings in from a foreign country perfumes and toilet waters which are intended for sale, personal use or commercial distribution.

f. **Label** – shall refer to a piece of paper, plastic film, cloth, metal, or other material affixed to a container or product, on which the brand name, trademark, design and other information and/or description of the perfume or toilet water are written or printed. It may also refer to the said set of information and design which may be engraved or embossed on the surface of the primary container of the perfume or toilet water.

g. **Perfume** – shall refer to a finished product in liquid, semi-solid, solid, or aerosol (mist or spray) form consisting of fragrant materials (natural and/or synthetic) dissolved in alcohol or any appropriate solvent and shall include, but is not limited to, extrait perfumes, eau de parfum, perfume concentrates, cream perfumes, perfume gels, perfume balms, perfume rubs, aerosol

perfumes, spray-on perfumes, and roll-on perfumes containing a total of not less than 10% by weight of perfume concentrate, perfume oil or fragrant materials.

h. **Place of Production** – shall refer to an area designated by a manufacturer as depicted in the factory plat and plan submitted to and approved by the Commissioner of Internal Revenue (Commissioner) or his duly authorized representative, wherein the process of producing or manufacturing the perfumes and toilet waters are done until the same shall have been completely finished and ready for sale.

i. **Toilet Water** – shall refer to a less concentrated form of any other type of perfume in liquid form used as body fragrance, aftershave or skin freshener and shall include, but is not limited to, eau de toilette, eau de cologne, eau de fraiche, colognes, splash colognes, baby colognes, spray-on colognes, body sprays, body mists, body splash, aerosol colognes, aromatic waters such as florida water and lavender water, and aftershave lotions.

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Perfumes and toilet waters shall include all preparations to be placed in contact with the external parts of the human body that impart or give off an agreeable or pleasant odor or smell.

Articles, substances or preparations which are similar or analogous to perfume or toilet water shall likewise be classified as perfume or toilet water. Similar or analogous articles are those advertised or held to be suitable for the same purpose regardless of the name by which it may be known or distinguished. They shall likewise be subject to the applicable excise tax levied and imposed under Section 150(b) of the NIRC of 1997, as amended.

j. **Wholesale Price** – shall refer to the price, net of excise tax and value-added tax, at which the goods are sold to the public at wholesale in the place of manufacture or through their sales agents. If the manufacturer also sells or allows such goods to be sold at wholesale in another establishment of which he is the owner or in the profits of which he has an interest, the gross selling price in such establishment shall constitute the wholesale price. Should such price be less than the cost to manufacture plus expenses incurred until the goods are finally sold, then a proportionate margin of profit, not less than 10% of such manufacturing cost and expenses, shall be added to constitute the wholesale price.

SECTION 3. RATE AND BASE OF TAX. – There shall be levied, assessed and collected a tax equivalent to twenty percent (20%) based on the wholesale price, net of excise and value-added tax, for locally manufactured perfumes and toilet waters. For imported articles, the excise tax of twenty percent (20%) shall be based on the value of importation used by the Bureau of Customs (BOC) in determining tariff and customs duties, net of excise tax and value-added tax.

SECTION 4. PERSONS LIABLE TO EXCISE TAX. – The following persons shall be liable for the payment of excise tax on perfumes and toilet waters:

A. Locally Manufactured Perfumes and Toilet Waters

The excise tax shall be paid by the manufacturer or producer of such articles. Should the said products be removed from the place of production without payment of the excise tax, the wholesaler/distributor, retailer, owner or any person having possession thereof shall be liable for the excise tax due thereon.

B. Imported Perfumes and Toilet Waters

The excise taxes on imported articles shall be paid by the owner or importer to the BOC, in conformity with the regulations of the Department of Finance (DOF), and before the release of such articles from customs custody, or by the person who is found in possession of articles which are exempt from excise taxes other than those legally entitled to exemption.

In cases where tax-free articles are brought or imported into the Philippines by persons, entities, or agencies exempt from tax and are subsequently sold, transferred, or exchanged in the country to non-exempt persons, entities, or agencies, the purchaser or recipient of such goods shall be considered as the importer, and shall be liable for the excise tax due on such importation.

All locally purchased imported excisable products illegally removed or released from customs custody or to a non-registered importer/s wherein the excise tax has not been declared or paid or found to be untaxed, the possessor, distributor or buyer of such goods shall pay the excise taxes with the corresponding interest or penalties.

SECTION 5. TIME, PLACE AND MANNER OF FILING OF RETURN AND PAYMENT OF EXCISE TAX. –

A. Locally Manufactured Perfumes and Toilet Waters

I. Filing of Returns

Unless otherwise specifically allowed, the return shall be filed and the excise tax paid by the manufacturer or producer before removal of domestic products from place of production using eBIRForms or Form 2200-AN (Automobiles and Non-Essential Goods) via Electronic Filing and Payment System (eFPS), indicating the type of Tax marked as XG.

In case of payment of the tax by any person other than the local manufacturer, the excise tax return shall likewise be accomplished and filed by such person indicating all the pertinent information therein.

II. Payment of Excise Tax

The excise tax due on locally manufactured or produced perfumes and toilet waters shall be paid by the manufacturer or producer before removal from the place of manufacture/production and warehouse. Excise tax herein imposed and based on selling price or other specified value of goods shall be referred to as "ad valorem tax."

In the event that the brand owner(s) uses or engages in a toll manufacturing or subcontracting service or agreement, to facilitate the production of the excisable products, payment of excise tax shall be paid by the brand owner itself who owns the product or formulation before removals from their toll manufacturer's or subcontractor's production premises.

In cases where labor or services are provided only by the toll manufacturer or subcontractor, payment of excise tax shall be filed and paid by the brand owner before the transfer of articles for bottling.

Relative thereto, unless otherwise provided, a contract and/or service agreement that allows the subcontractor (toll manufacturers) to file and pay the excise tax in behalf of the brand owner shall be allowed, provided that the basis for the computation of excise tax, net of excise and value added tax, shall be determined or computed by the brand owners. Provided, that, all the manufacturers or producers of goods and products subject to excise taxes shall file with the Commissioner on the date or dates designated by the latter, and as often as may be required, a "sworn statement" showing among other information, the different goods or products manufactured or produced and their corresponding gross selling price or market value, together with the cost of goods manufactured or produced plus expenses incurred or to be incurred until the goods or products are finally sold.

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III. Place for Filing of the Return and Payment of Tax

Except as the Commissioner otherwise permits, the return shall be filed with and the tax paid to a bank duly accredited by the Commissioner under the jurisdiction of the Revenue District Office where the person liable for the payment of the tax is registered or required to be registered. In places where there are no duly accredited agent banks within the municipality or city, the excise tax return shall be filed with and any amount due paid to the duly authorized collection agent under the jurisdiction of the Revenue District Office or duly authorized Treasurer of the city or municipality where the manufacturing or production plant is located or where the person in possession of untaxed perfumes and toilet waters is registered or required to be registered.

Large taxpayers duly notified by the Commissioner and other persons or entities who are required to file their tax returns and pay their internal revenue taxes through eFPS shall strictly comply with the existing rules and regulations governing eFPS with respect to the filing of excise tax returns and payment of excise taxes due on removals of perfumes and toilet waters.

B. Imported Perfumes and Toilet Waters

The excise tax due on imported perfumes and toilet waters shall be paid by the importer to the BOC or its duly authorized representative prior to the release of such goods from customs custody.

In case a person is found in possession of untaxed locally manufactured or imported perfumes and toilet waters, the tax due thereon shall be paid immediately upon demand. This includes or covers any person, natural or juridical directly engaged in the reselling, retailing, marketing, on-line selling and distribution of perfumes and toilet waters.

SECTION 6. REQUIREMENTS ON THE USE OF DENATURED ALCOHOL IN THE MANUFACTURE OF PERFUMES AND TOILET WATERS. – In cases where denatured alcohol is being used as raw material in the manufacture of perfumes and toilet waters, the manufacturer of perfumes and toilet waters should be registered with the Bureau of Internal Revenue (BIR) as Buyer or User of Denatured Alcohol. Prior to each and every purchase or delivery of denatured alcohol from any distillery or importer/dealer holding a duly issued Permit to Engage as Dealer of Denatured Alcohol, an application for an authority to denature shall be filed by the distillery with the Excise LT Field Operations Division (ELTFOD) accompanied by a copy of a purchase order or supply agreement with the distiller or importer/dealer, as the case maybe.

The said application shall be accompanied with a liquidation report containing the dates and volume received, volume put into production and the remaining balance of inventory covering the previously issued permit.

Receipt, transfer or usage of denatured alcohol shall be used purposely for the manufacture of perfumes and toilet waters and other related perfumed-based products. Accordingly, in case of unauthorized sale, usage or transfer of the denatured alcohol, without the required permits from the Bureau, the corresponding excise tax shall be imposed under Section 141 of the NIRC, as amended. Similarly, in cases where pure ethyl alcohol that is "not suitably denatured" is used, the same Code shall apply.

SECTION 7. ILLUSTRATIVE COMPUTATION OF EXCISE TAX ON PERFUMES AND TOILET WATERS. – The excise tax due on locally manufactured/produced or imported perfumes and toilet waters shall be computed as follows:

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A. Locally Manufactured

Example:

Product: Toilet Waters
Brand Name: XYZ

Given:

One (1) box containing 50 bottles at 20 ml per bottle	
Wholesale price/bottle (net of VAT & excise tax)	P 150.00

Computation of Excise Tax:

Total Wholesale price, net of tax (50 bottles x P150.00)	P 7,500.00
Multiplied by excise tax rate	x 20%
Excise tax due	P 1,500.00

B. Imported

Example:

Given:

Costs/Insurance/Freight/Other charges	P 500,000.00

Computation of excise tax:

Total value as determined by BOC	P 500,000.00
Multiplied by excise tax rate	x 20%
Excise tax due	P 100,000.00

C. Treatment of excise tax paid on raw materials used

Any excise tax paid on raw materials used in the manufacture of articles subject to excise tax shall not be allowed to be credited against the excise tax due on removals of finished or manufactured articles.

Example:

ABC Company is a manufacturer of toilet water. It purchased 10,000 liters at 189 proof of ethyl alcohol at a cost of P 2,613,870.00 inclusive of excise tax amounting to P 1,385,370.00. The said ethyl alcohol was mixed with other raw materials to manufacture toilet water. The finished goods (toilet water) were removed from the company's place of manufacture and will be sold for P4,500,000.00, exclusive of VAT and excise tax. The computation of excise tax due shall be as follows:

Wholesale Price of finished goods (toilet water)	P 4,500,000.00
Multiplied by excise tax rate	x 20%
Excise tax due	P 900,000.00

SECTION 8. REGISTRATION REQUIREMENTS. – Every person, whether individual or juridical entity, who intends to engage in business as manufacturer, producer, or brand owner availing the services of a toll manufacturer, subcontractor or importer-dealer of perfumes and toilet waters shall file an application in writing for a permit to engage in such business with the Commissioner of Internal

Revenue through his duly authorized representative. The application shall be accompanied with copies of the following documents:

- Request Letter
  (Attention: Chief, Excise LT Regulatory Division)
- Importer's/Manufacturer's Surety Bond
  (P100,000.00 – initial coverage)
- BIR Certificate of Registration
- Location Map and Plat and Plan of the Warehouse; and if manufacturer, Blueprint of the production plant
- Latest approved Certificate of Product Registration issued by the Food and Drug Administration (FDA), if required
- Subcontracting/Toll Manufacturing Agreement
- Production process flow charts

The following Permits shall be secured from the Excise LT Regulatory Division (ELTRD):

A. Local Manufacturers/Producers

- Permit to Operate as Manufacturer of Non-Essential Goods
- Permit to Operate as Buyer/User of Ethyl Alcohol and/or Denatured Ethyl Alcohol

B. Brand Owners Engaging Toll Manufacturers or Subcontractors

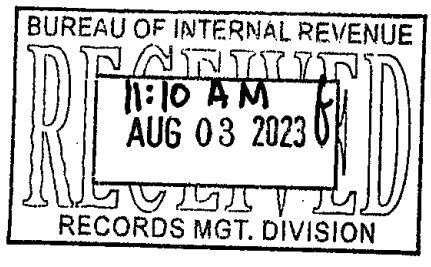
- Permit to Operate as Manufacturer of Non-Essential Goods
- Permit to Operate as Buyer/User of Ethyl Alcohol and/or Denatured Ethyl Alcohol
- Permit to Engage the Services of a Toll Manufacturer/Subcontractor

C. Importers

- Permit to Operate as Importer of Non-Essential Goods

D. Toll Manufacturers or Subcontractors

- Permit to Operate as Toll Manufacturer and/or Subcontractor



No person shall engage in business as manufacturer, producer or importer of perfumes and toilet waters unless the premises upon which the business is to be conducted shall have been approved by the Commissioner or his duly authorized representative.

Every manufacturer/producer and importer of perfumes and toilet waters shall, for each and every production plant and warehouse, respectively, be assigned a permanent and official assessment number, distinct for each paragraph under which he operates. This assessment number shall be indicated in the Permit to Operate as an excise taxpayer. No two (2) manufacturers or importers under the same paragraph shall be given the same assessment number. For manufacturers operating more than one manufacturing plant, a separate assessment number shall be assigned for each and every place of production. When a manufacturer retires from business, his assessment number shall be dropped from the roll.

When there is a change in ownership of the production plant by reason of sale, transfer, or otherwise, the Commissioner shall not allow the new owner or transferee thereof to use the old assessment number of his vendor or transferor, even if the right to use said assessment number has been included in the sale or transfer. Such assessment number, when dropped from the roll, shall no longer be allowed to be issued to another production plant or establishment.

In case of importers of perfumes and toilet waters for resale, an assessment number shall likewise be issued for each establishment, storage facility or warehouse.

SECTION 9. MANUFACTURER'S/PRODUCER'S OR IMPORTER'S SWORN STATEMENT. – The manufacturer/producer or importer shall file with the ELTRD a duly notarized manufacturer's/importer's sworn statement containing a list of all the brands of perfumes and toilet waters and variants, showing the corresponding wholesale price and the suggested retail price for purposes of determining the unit cost or market value of each product manufactured and sold (Annex "Ä").

The manufacturer shall submit thereafter an updated sworn statement of the brand/s on or before the end of the months of June and December of the year: Provided, however, That whenever there is a change in the cost to manufacture, produce or import and sell the brand or change in the actual selling price of the brand, the updated sworn statement shall be submitted at least five (5) days before the actual removal of the product from the place of production or release from customs custody, as the case may be: Provided, further, That if the manufacturer sells and allows such goods to be sold at wholesale in another establishment of which he is the owner or in the profits of which he has an interest, the gross selling price in such establishment shall constitute the wholesale price. Should such price be less than the said costs and expenses, a proportionate margin of profit of not less than ten percent (10%) thereof shall be added to constitute the wholesale price, pursuant to Section 130(B) of the NIRC.

The sworn statement prescribed herein shall be subject to verification and/or validation by the authorized BIR revenue officer(s) from the ELTFOD with respect to its accuracy and completeness. In the event that the contents thereof or prices therein are found to be inaccurate and/or incomplete, the taxpayer shall be required to submit a revised sworn statement, without prejudice to the imposition of corresponding assessment, sanctions and penalties.

The understatement of the suggested net retail price by as much as fifteen percent (15%) of the actual net retail price as determined using the survey price net of excise and value added taxes declared per manufacturer's/importer's sworn statement, shall render the manufacturer or importer of covered products liable for additional excise and value added taxes equivalent to the difference between the recomputed (excise and value added) taxes based on the annual net retail price and the declared excise and value added taxes per submitted sworn statement.

SECTION 10. AUTHORITY TO RELEASE IMPORTED GOODS (ATRIG) REQUIRED FOR IMPORTATION OF PERFUMES AND TOILET WATERS, PRIMARY RAW MATERIALS AND MECHANICAL CONTRIVANCES/DEVICES. – For each and every importation of perfumes and toilet waters, primary raw materials, including equipment, apparatus, mechanical contrivances and devices especially used in the production of perfumes and toilet waters, an application for ATRIG shall be filed through the National Single Window System and the duly notarized application together with the importation documents shall be submitted to the ELTRD for the processing and issuance of the ATRIG. Application for ATRIG shall be made prior to the release of such articles from customs custody.

No ATRIG shall be issued in case the imported products are already released from customs custody. Likewise, no subsequent application for ATRIG shall be processed unless the importer has submitted proofs of payment of the excise tax due on the imported products covered by previously issued ATRIG.

SECTION 11. REQUIREMENTS BEFORE REMOVAL OF PERFUMES AND TOILET WATERS. – Every removal of locally manufactured/produced perfumes and toilet waters from the place of production/warehouse shall be accompanied with the corresponding Excise Tax Removal Declaration (ETRD) [BIR Form No. 2299], or any form to be prescribed by the BIR, which shall be requisitioned from the ELTFOD in the BIR National Office, or from the Excise Tax Area Offices at the respective BIR Revenue Regions having jurisdiction over the concerned manufacturers of perfumes and toilet waters.

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Any shipment of perfumes and toilet waters not properly accompanied by the prescribed ETRD and BIR Form 2200-AN duly signed and witnessed by the Revenue Officers on Premise (ROOP), shall be deemed prima facie evidence of illegal removal thereof.

SECTION 12. EXPORTATION OF PERFUMES AND TOILET WATERS. – Subject to the provisions of Revenue Regulations No. 3-2008 on product replenishment, all manufacturers of perfumes and toilet waters who intend to export the same shall file an application for a Permit to Export with the ELTFOD before the said products are removed from the place of production.

SECTION 13. CUSTODY OF THE MANUFACTURING PLANT AND ASSIGNMENT OF REVENUE OFFICERS. – The Commissioner or his duly authorized representative may assign revenue officer(s) as the need so requires for an effective supervision of the operations of perfume and toilet water manufacturers to monitor the revenue collection. The manufacturer shall provide suitable office space and equipment for the use of the revenue officer(s) assigned thereat, who shall render at least eight (8) hours service daily. Such office space shall be strategically located in a place that is adjacent to the manufacture and removal areas. It shall be designed in such manner that the assigned revenue officer(s) can have a clear and unobstructed view of the taxpayer's manufacture and removal activities. Should overtime service be required, an advance notification to that effect should be filed with the ELTFOD.

SECTION 14. PROHIBITION AGAINST CHANGES OR ALTERATIONS. – No changes, alterations, or new constructions shall be made in the establishment as per the plat and plan originally approved by the Commissioner or his duly authorized representative, nor alterations of new equipment, transferring or putting up of new equipment, transferring or putting up of new warehouse or storage facilities, or any other form of changes or alterations, shall be made without first securing the necessary permit from the Commissioner or his duly authorized representative. In case any changes shall be made, the plat and plan, as amended, shall be submitted for approval.

SECTION 15. BOOKS TO BE KEPT AND MAINTAINED. – Every person or entity engaged in the manufacture or importation of non-essential goods shall keep ORBs and such other forms or records that may be required by the Commissioner, which may be kept within the place of production or importer's warehouse and shall at all times be made available for inspection by duly authorized internal revenue officer(s).

The submission of all transcript sheets of ORBs by all manufacturers and importers, including subcontractors, for non-essential goods to the LT Performance Monitoring & Programs Division or the Excise Tax Area having jurisdiction of the place of production shall be on or before the eighth (8th) day of the month immediately following the month of operation.

SECTION 16. INVENTORY TAKING/INVESTIGATION. – After every six (6) months, reckoned from the date of the initial or last stocktaking, or at any time the Commissioner may direct, an inventory taking shall be conducted on the finished goods, raw materials and intermediate or in-process products of the manufacturers, importers or wholesale dealers of perfumes and toilet waters in the presence of the representative of the company, who shall jointly attest to the result using a duly notarized Stock Inventory. A spot-checking or verification of the operation of the establishments and the up-to-date maintenance of the prescribed records may be conducted at any time as may be directed by the Commissioner or his duly authorized representative to determine compliance with the existing laws and regulations and/or to ascertain a specific fact or figure.

SECTION 17. TOLLING, PACKAGING, AND OTHER SUBCONTRACTING AGREEMENTS. – In cases of tolling, packaging and other subcontracting agreements by manufacturers/importers of perfumes and toilet waters with other persons or entities, the following rules and procedures shall be strictly observed:

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A. Registration Requirements

Any person who is engaged as a subcontractor/toll manufacturer of perfumes and toilet waters or who undertakes any part of the manufacturing process such as packaging, etc., shall secure a Permit to Operate as subcontractor/toll manufacturer from the ELTRD.

In case the subcontractor/toll manufacturer is a newly registered taxpayer for excise tax purposes, he/she/it shall be issued an Assessment Number. In case he/she/it is already a registered excise taxpayer, a separate assessment number for this purpose shall no longer be required.

B. Terms and conditions during the subcontracted activity

1. In case the primary raw materials are supplied by the manufacturer/importer/owner of the brand, the same shall be transported directly to and unloaded in the premises of the subcontractor from the production premises/warehouse of the manufacturer/importer/owner of the brand or from customs custody, in case of importation;

2. Every delivery of the said basic raw materials shall be accompanied by an ETRD or any form to be prescribed by the BIR duly issued by the authorized taxpayer's representative and attested to by the revenue officer assigned at the manufacturer's/importer's/brand owner's place of production/warehouse. In case of direct delivery from customs custody, the same shall be accompanied by applicable BIR permits, ATRIG, importation documents and proofs of excise tax payments;

3. The dedicated storage areas, storage tank and line of production that are to be used for the purpose shall be clearly identified as depicted in the supporting plant layout. Only the assigned storage area, storage tank and line of production as granted in the permit shall be used during the period of the subcontracting agreement. In case of any change thereof, a prior permit shall be secured from the concerned BIR Office. However, if such change is temporary or emergency in nature such as due to the occurrence of fortuitous events, force majeure, etc., a written notification therefor shall be filed immediately with the BIR, in lieu of the said permit;

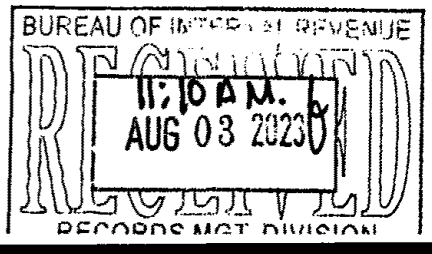
4. In cases where the brand owner and his/her/its toll manufacturers/subcontractors entered into an agreement to allow the purchase of the primary raw materials, full production and the payment of excise tax by the toll manufacturers/subcontractors shall be for the account of the brand owner;

5. In cases where the concerned BIR Office cannot provide a revenue officer to monitor the operations of the toll manufacturer or subcontractor, an advance production schedule, together with the documents that may be prescribed under the permit, shall be submitted to the ELTFOD prior to every scheduled production run indicating the quantity of the basic raw materials to be used for production, the scheduled date of production/tolling/bottling and the quantity of the finished products that will be produced;

6. The finished products or results of the subcontracted activity shall be immediately removed from the toll manufacturer's/subcontractor's production premises and shall be directly delivered to the intended customers, as the case may be; and

7. Such other terms and conditions that are deemed necessary in the performance of the subcontracting activity.

SECTION 18. TRANSITORY PROVISION. – Within fifteen (15) days from the effectivity of these Regulations, all manufacturers and importers of perfumes and toilet waters shall prepare and submit to



the Chief, ELTFOD a duly notarized list of inventory of their primary raw materials, perfumes and toilet waters held in their possession as of the effectivity of these Regulations.

SECTION 19. PENALTIES. – Violations of these regulations shall be subject to the pertinent penalties set forth in Title X of the same Code.

SECTION 20. REPEALING CLAUSE. – All regulations, ruling or orders, or portions thereof which are inconsistent with the provisions of these regulations are hereby revoked, repealed, amended, or modified accordingly.

SECTION 21. EFFECTIVITY. – These regulations shall take effect immediately upon approval hereof.

BENJAMIN E. DIOKNO
Secretary of Finance
JUL 28 2023

Recommending Approval:

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue
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