



Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

EXCISE TAX RETURN

for ALCOHOL PRODUCTS

BIR Form No.
2200-A

July 2000 (ENCS)

Fill in all applicable spaces. Mark all appropriate boxes with an "X".

1 Date (MM/DD/YYYY)	2 Amended Return <input type="checkbox"/> Yes <input type="checkbox"/> No	3 No. of sheets attached
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PART I BACKGROUND INFORMATION

4 TIN	5 RDO Code	6 Line of Business
7 Taxpayer's Name (Last Name, First Name, Middle Name for Individuals) / (Registered Name for Non-Individual)		8 Telephone Number
9 Registered Address (Please indicate complete address)		10 Zip Code
11 Place of Production	12 Place of Removal	
13 Are you availing of tax relief under Special Law or International Tax Treaty? <input type="checkbox"/> Yes <input type="checkbox"/> No		14 If yes, please specify

PART II MANNER OF PAYMENT

15 Payment on Actual Removal Prepayment/Advance deposit/ Other similar schemes (please specify)

PART III PAYMENTS AND APPLICATION

16 Balance Carried Over from Previous Return	Return Period (MM/DD/YYYY)	Amount
17 Excise Tax Due on Actual Removals (see Schedule I)		
Inclusive Date of Removal		Excise Tax Due
From	To	
17A	17B	17C
17D	17E	17F
17G	17H	17I
17J	17K	17L
17M	17N	17O
18 Total Excise Tax Due on Actual Removals (Total of Items 17C, 17F, 17I, 17L and 17O)	18	
19 Available Balance(Deficiency)(Item 16 minus Item 18)	19	
20 Add: Penalties		
20A Surcharge	20B Interest	20C Compromise
20A	20B	20C
20D	20D	
21 Available Balance/(Total Deficiency)	21	
22 Add: Payment Made Today	22	
23 Balance to be Carried Over to Next Return	23	

PART IV

I declare, under the penalties of perjury, that this return has been made in good faith, verified by me, and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.

24 _____
(Signature over Printed Name of Taxpayer/ Accredited Representative)
(Title/ Position of Signatory)

25 TIN of Accredited Representative _____
26 Accreditation No./ Attorney's Roll No. _____
27 Date of Issuance _____
28 Date of Expiry _____

Part V DETAILS OF PAYMENT

Particulars	Drawee Bank/ Agency	Number	Date			Amount
			MM	DD	YYYY	
29 Cash/Bank Debit Memo						29
30 Check	30A	30B	30C			30D
31 Tax Debit Memo	31A	31B	31C			31D
32 Others	32A	32B	32C			32D

Stamp of Receiving Office and Date of Receipt

Machine Validation/Revenue Official Receipt Details (If not filed with the bank)

SCHEDULE I EXCISE TAX DUE ON ACTUAL REMOVALS OF ALCOHOL PRODUCTS CHARGEABLE AGAINST PAYMENTS

ATC	Description	Unit of Measure	Excise Tax Rate	TAX BASE (Quantity)	Basic Excise Tax Due
	1. Distilled Spirits				
XA010	Produced from sap of nipa, coconut, cassava, camote , buri palm or sugarcane	Proof liter	P 8.96		
XA020	Produced in a pot still by small distillers (up to 100 liters/day and 50% alcohol volume)	- do -	P 4.48		
	Produced from raw materials other than above				
XA031	(1). Net Retail Price per bottle of 750 ml. volume capacity (Excluding VAT and Excise Tax) is less than P250.00	- do -	P 84.00		
XA032	(2). Net Retail Price per bottle of 750 ml. volume capacity (Excluding VAT and Excise Tax) is P250.00 up to 675.00	- do -	P168.00		
XA033	(3). Net Retail Price per bottle of 750 ml. volume capacity (Excluding VAT and Excise Tax) is more than 675.00	- do -	P336.00		
XA040	Medicinal preparations, flavoring extracts and all other preparations, except toilet preparations, of which, excluding water, distilled spirits form the chief ingredient	Per chief ingredient			
	2. Wines				
	Sparkling wines/ champagne, regardless of proof				
XA061	(1). Net Retail Price per bottle (Excluding VAT and Excise Tax) is P500.00 or less	Per liter	P112.00		
XA062	(2). Net Retail Price per bottle (Excluding VAT and Excise Tax) is more than P500.00	- do -	P336.00		
XA070	Still wines containing 14% or less alcohol	- do -	P 13.44		
XA080	Still wines containing over 14% but not over 25% alcohol	- do -	P 26.88		
XA090	Fortified wines containing more than 25% of alcohol by volume (taxed as distilled spirits)	Proof liter			
	3. Fermented Liquors				
	Beer, lager beer, ale, porter and other fermented liquors				
XA051	(1). Net Retail Price per liter (Excluding VAT and Excise Tax) is less than P14.50	Per liter	P 6.89		
XA052	(2). Net Retail Price per liter (Excluding VAT and Excise Tax) is P14.50 up to P22.00	- do -	P 10.25		
XA053	(3). Net Retail Price per liter (Excluding VAT and Excise Tax) is more than P22.00	- do -	P 13.61		
	4. OTHERS (please specify)				
TOTAL TAX DUE					

**BIR FORM 2200-A
Guidelines and Instructions**

Who shall File

This return shall be filed in triplicate by the following:

1. Manufacturer or producer of locally manufactured or produced alcohol products; and
2. Owner or person having possession of the alcohol products which were removed from the place of production without the payment of excise tax.

For imported alcohol products, the excise tax shall be paid by the importer or owner to the Customs Officers before removal of such imported articles from the customs-house.

Time and Manner of Filing and Payment

For each place of production, a separate return shall be filed and the excise tax due shall be paid before removal of the alcohol products from the place of production with any Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office where the taxpayer is required to register. In places where there are no AABs, the return shall be filed and the tax due shall be paid with the Revenue Collection Officer or Duly Authorized City or Municipal Treasurer of the municipality or city falling under the jurisdiction of the aforesaid Revenue District Office.

Identified excise large taxpayers duly informed in writing as such by the Commissioner of Internal Revenue, or his duly authorized representative, shall file a consolidated excise tax return and pay the excise tax due with the Authorized Agent Bank located in the BIR National Office, Diliman, Quezon City.

Penalties

There shall be imposed and collected as part of tax:

1. A surcharge of twenty five percent (25%) for each of the following violations:
 - a) Failure to file any return and pay the tax due thereon on the date prescribed;
 - b) Unless otherwise authorized by the Commissioner, filing a return with a person or office other than those with whom it is required to be filed;
 - c) Failure to pay the full or part of the amount of tax shown on the return or the full amount of tax due for which no return is required to be filed on or before the due date;
 - d) Failure to pay the deficiency tax within the time prescribed for its payment in the Notice of Assessment.

2. A surcharge of fifty percent (50%) of the tax or of the deficiency tax, in case any payment has been made on the basis of such return before the discovery of the falsity or fraud, for each of the following violations:
 - a) Willful neglect to file the return within the period prescribed by the code or by rules and regulations; or
 - b) In case a false or fraudulent return is willfully made.
3. An interest of twenty percent (20%) per annum or such higher rate as may be prescribed by rules and regulations on any unpaid amount of tax, from the date prescribed for the payment until it is fully paid.
4. Compromise penalty as prescribed in Revenue Memorandum Order No. 1-90 for specified violations of the provisions of the Tax Code.

Note:

•This return shall be used in the following instances:

1. For payment of excise tax due on the actual volume of alcohol products to be removed from the place of production; and
2. For prepayments, advance deposits or other similar schemes in payment of excise tax on locally manufactured or produced alcohol products. For every such payments, the excise tax due on removals made from the date of filing of the previous return up to the date of payment of advance deposit shall be deducted from the balance of deposit per previous return filed. In the event that the balance is insufficient to cover the excise tax due, penalties shall be computed and imposed on the difference. These shall be computed from the date of removal when the insufficiency shall have been incurred.

ENCS

