



Republika ng Pilipinas  
Kagawaran ng Pananalapi  
Kawanihan ng Rentas Internas

# EXCISE TAX RETURN for AUTOMOBILES & NON-ESSENTIAL GOODS

BIR Form No.  
**2200-AN**  
October 2002 (ENCS)

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

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

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

**PART II MANNER OF PAYMENT**

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

**PART III PAYMENTS AND APPLICATION**

		Amount
<b>16</b> Excise Tax Due	<b>16</b>	<input type="text"/>
<b>17</b> Less: Balance Carried Over from Previous Return	<b>17A</b>	<input type="text"/>
Creditable Excise Tax, if applicable	<b>17B</b>	<input type="text"/>
<b>18</b> Net Tax Due/(Overpayment)	<b>18</b>	<input type="text"/>
<b>19</b> Less: Payment on Returns Previously Filed for the Same Period, if amended return	<b>19</b>	<input type="text"/>
<b>20</b> Tax Still Due/(Overpayment)	<b>20</b>	<input type="text"/>
<b>21</b> Add: Penalties		
Surcharge	<b>21A</b>	<input type="text"/>
Interest	<b>21B</b>	<input type="text"/>
Compromise	<b>21C</b>	<input type="text"/>
	<b>21D</b>	<input type="text"/>
<b>22</b> Amount Payable	<b>22</b>	<input type="text"/>
<b>23</b> Less: Payment Made Today		
Tax Payment/Deposit	<b>23A</b>	<input type="text"/>
Penalties (from 21D)	<b>23B</b>	<input type="text"/>
	<b>23C</b>	<input type="text"/>
<b>24</b> Balance to be Carried Over to Next Return	<b>24</b>	<input type="text"/>

**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.

**25** \_\_\_\_\_  
Signature over Printed Name of Taxpayer/  
Taxpayer Authorized Representative

**26** \_\_\_\_\_  
Title/Position of Signatory

\_\_\_\_\_  
TIN of Tax Agent (if applicable)

\_\_\_\_\_  
Tax Agent Accreditation No. (if applicable)

**Part V DETAILS OF PAYMENT**

Particulars	Drawee Bank/ Agency	Number	Date			Amount
			MM	DD	YYYY	
<b>27</b> Cash/Bank Debit Memo						<b>27</b> <input type="text"/>
<b>28</b> Check	<b>28A</b> <input type="text"/>	<b>28B</b> <input type="text"/>	<b>28C</b> <input type="text"/>	<input type="text"/>	<input type="text"/>	<b>28D</b> <input type="text"/>
<b>29</b> Tax Debit Memo	<b>29A</b> <input type="text"/>	<b>29B</b> <input type="text"/>	<b>29C</b> <input type="text"/>	<input type="text"/>	<input type="text"/>	<b>29D</b> <input type="text"/>
<b>30</b> Others	<b>30A</b> <input type="text"/>	<b>30B</b> <input type="text"/>	<b>30C</b> <input type="text"/>	<input type="text"/>	<input type="text"/>	<b>30D</b> <input type="text"/>

Stamp of Receiving  
Office and  
Date of Receipt

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

**SCHEDULE I SUMMARY OF REMOVALS AND EXCISE TAX DUE ON NON-ESSENTIAL PRODUCTS CHARGEABLE AGAINST PAYMENTS**

ATC	Description	Tax Rate	Selling Price/ Market Value		Basic Excise Tax Due
			Exempt/ Underbond	Taxable	
<b>XG 1. AUTOMOBILES - PER ENGINE DISPLACEMENT GASOLINE</b>					
20	UP to 1600 cc	15%			
30	1601 to 2000 cc	35%			
40	2001 to 2700 cc	50%			
50	2701 or over	100%			
<b>XG 2. DIESEL</b>					
60	UP to 1800 cc	15%			
70	1801 to 2300 cc	35%			
80	2301 to 3000 cc	50%			
90	3001 or over	100%			
<b>XG 3. NON-ESSENTIAL PRODUCTS</b>					
100	Jewelry, pearls, precious and semi-precious, whether real or imitation	20%			
110	Perfumes and Toilet Waters	20%			
120	Yachts and other Vessels for Pleasure or Sports	20%			
	<b>Others</b> (Please specify)				
<b>TOTAL TAX DUE</b>					P

## **BIR FORM 2200-AN – Excise Tax Return for Automobiles and Non-Essential Goods Guidelines and Instructions**

### **Who Shall File**

This return shall be filed in triplicate by the following:

1. Manufacturer, producer or assembler of locally manufactured/produced/assembled automobiles;
2. Manufacturer or producer of locally manufactured or produced non essential goods such as jewelries, perfumes, toilet water, yachts and other vessels intended for pleasure or sports;
3. Buyer or transferee of automobile not previously taxed and subsequently sold or transferred by the tax-exempt entity-seller; and
4. Owner or person having possession of the above articles which were removed from the place of production without the payment of excise tax.

In case of importation of the above articles, the excise tax shall be paid by the importer or owner to the Customs Officers before removal of such imported articles from the customshouse.

### **Time and Manner of Filing and Payment**

For each place of production, a separate return shall be filed and the excise tax shall be paid before removal of the above mentioned 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 large excise 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 there 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 file;
  - 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 rates 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 automobiles and non-essential articles 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 products. The balance of advance payment or deposit of excise tax shall, in no case, be utilized in payment of penalties. 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