



Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

EXCISE TAX RETURN for MINERAL PRODUCTS

BIR Form No.
2200-M
July 2000 (ENCS)

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

1 Date (MM/DD/YYYY) ▶	2 Amended Return ▶ Yes <input type="checkbox"/> No <input type="checkbox"/>	3 Quarterly Return ▶ Yes <input type="checkbox"/> No <input type="checkbox"/>	4 No. of sheets attached ▶
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PART I BACKGROUND INFORMATION

5 TIN ▶	6 RDO Code ▶	7 Line of Business ▶
8 Taxpayer's Name (Last Name, First Name, Middle Name for Individuals) / (Registered Name for Non-Individual) ▶		9 Telephone Number ▶
10 Registered Address (Please indicate complete address) ▶		11 Zip Code ▶
12 Place of Production ▶	13 Place of Extraction ▶	
14 Are you availing of tax relief under Special Law or International Tax Treaty? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/>		15 If yes, please specify ▶

PART II MANNER OF PAYMENT

16 ▶ <input type="checkbox"/> Payment on Actual Removal	<input type="checkbox"/> Prepayment/Advance deposit/ Other similar schemes (please specify) ▶
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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 Surchance ▶	20B Interest ▶	20C Compromise ▶
20D ▶		
21 Balance	21 ▶	
22 Add: Payment Made Today	22 ▶	
23 Balance to be Applied against Subsequent Removals	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 MINERAL PRODUCTS CHARGEABLE AGAINST PAYMENTS

ATC	Description	Volume of Mineral Removed	Provisional			Final				
			Taxable Value (A)	Tax Rate (B)	Tax Due (C)	Taxable Value (D)	Tax Rate (E)	Tax Due (F)	Tax Still Due* (G)	Total Tax Due (C+ G)
XM020	Non-metallic minerals and quarry resources			2%			2%			
XM030	Gold and Chromite			2%			2%			
XM040	Copper			2%			2%			
XM050	Indigenous Petroleum			3%			3%			
XM051	Natural Gas or Liquefied Natural Gas (locally extracted)			2%			2%			
XM010	Coal and Coke			P 10/ MT			P 10/ MT			
	Other metallic minerals (please specify)									
		TOTAL								

* If final value has been determined: column F - Column C
 If final value has not yet been determined: column C

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

Who shall File

This return shall be filed in triplicate by the following:

1. Owner, lessee, concessionaire or operator of the mining claim;
2. First buyer, purchaser or transferee for local sale, barter, transfer or exchange of indigenous petroleum, natural gas or liquefied natural gas; and
3. Owner or person having possession of the minerals and mineral products which were mined, extracted or quarried without the payment of excise tax

For imported minerals and mineral products, the excise tax shall be paid by the importer or owner to the Bureau of Customs before removal of such imported articles from the customs custody.

Time and Manner of Filing and Payment

For each place where the minerals are mined, extracted or quarried, a separate return shall be filed and the excise tax due shall be paid upon removal from the locality where the minerals are mined or extracted 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 city or municipality falling under the jurisdiction of the aforesaid Revenue District Office. In the case of locally produced or extracted minerals or quarry resources where the mine site or place of extraction is not the same as the place of processing or production, the return shall be filed with and the excise tax paid to the Revenue District Office having jurisdiction over the locality where the same are mined, extracted or quarried; provided, however, that for metallic minerals processed abroad, the return shall be filed and the tax due thereon paid to the Revenue District Office having jurisdiction over the locality where the same are mined, extracted or quarried.

On locally produced or extracted metallic mineral or mineral products, the person liable shall file a return and pay the tax within fifteen (15) days after the end of the calendar quarter when such products were removed subject to the filing of a bond in an amount which approximates the amount of excise tax due on the removals for the said quarter.

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.

How to Fill-up Schedule I

In cases where the mineral is subject to assay, the summary computation of the excise tax due on the estimated volume and value of the minerals shall be reflected under the columns provided under the heading "Provisional". In the event that the assay thereof has been finally determined and additional excise tax is still due therefrom, the computation of the excise tax thereof shall be reflected under the columns provided under the heading "Final" in the succeeding return.

However, in cases where the mineral is not subject to assay, the summary computation of the excise tax shall be reflected under the columns provided under the heading "Final".

Penalties

- Failure to file any return and pay the tax due thereon on the date prescribed;
- Failure to file a return with a person or office other than those with whom it is required to be filed;
- 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;
- Failure to pay the deficiency tax within the time prescribed for its payment in the Notice of Assessment.
- Failure to pay 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:
 - Willful neglect to file the return within the period prescribed by the code or by rules and regulations; or
 - In case a false or fraudulent return is willfully made.
- 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.
- Compromise penalty as prescribed in Revenue Memorandum Order No. 1-90 for specified violations of the provisions of the Tax Code.

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This return shall be used in the following instances:

- For payment of excise tax due on the actual volume of mineral products to be removed from the place where the same are mined, extracted or quarried, including the quarterly payment of excise tax thereof;
- For prepayments, advance deposits or other similar schemes in payment of excise tax on locally mined, extracted or quarried minerals. 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.

ENCLOSURE