

DLN:

PSIC:



Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

EXCISE TAX RETURN

for PETROLEUM PRODUCTS

BIR Form No.
2200-P
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 <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		
From	To	Excise Tax Due
17A	17B	17C
17D	17E	17F
17G	17H	17I
17J	17K	17L
17M	17N	17O
17U Total Excise Tax Due (Total of Item 17C, 17F, 17I, 17L and 17O)		17U
17V Less: Creditable Excise Tax [excise tax paid on the purchased feedstock (bunker) used as raw materials in the manufacture of exciseable articles and forming part thereof, if applicable]		17V
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
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 PETROLEUM PRODUCTS CHARGEABLE AGAINST PAYMENTS

ATC	Description	Unit of Measure	Excise Tax Rate	TAX BASE (Quantity)	Basic Excise Tax Due
XP010	Lubricating Oils	Per liter	P 4.50		
XPO20	Greases	Per kilo	P 4.50		
XP030	Processed gas	Per liter	P 0.05		
XP040	Waxes and Petrolatum	Per kilo	P 3.50		
XP050	Denatured alcohol used for motive power	Per liter	P 0.05		
XP060	Unleaded Premium Gasoline	Per liter	P 4.35		
XP070	Leaded Premium Gasoline	Per liter	P 5.35		
XP080	Regular Gasoline	Per liter	P 4.80		
XP090	Naptha	Per liter	P 4.80		
XP100	Naptha to be used for petro-chemicals	Per liter	0.00		
XP110	Aviation Gasoline	Per liter	P 4.80		
XP120	Aviation Turbo Jet Fuel	Per liter	P 3.67		
XP130	Kerosene	Per liter	P 0.60		
XP131	Kerosene used as aviation fuel	Per liter	P 3.67		
XP140	Diesel Fuel Oil	Per liter	P 1.63		
XP150	LPG used as Motive Power	Per liter	P 1.63		
XP 160	Liquefied petroleum gas	Per liter	0.00		
XP170	Asphalt	Per kilo	P 0.56		
XP180	Bunker Fuel Oil and similar fuel	Per kilo	P 0.30		
XP190	Base stocks for lub, oils and greases, HVD, aromatic extracts, etc.	Per liter or Kg	P 4.50		
	Others (Please Specify)				
TOTAL TAX DUE					

**BIR FORM 2200-P
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 petroleum products;
2. Any person engaged in reprocessing, re-refining or recycling of petroleum products previously taxed;
3. Importer or purchaser who resells or uses kerosene as aviation fuel;
4. Any person using denatured alcohol for motive power; and
5. Owner or person having possession of petroleum products which were removed from the place of production without the payment of excise tax

For imported petroleum 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 petroleum 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 city or municipality 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

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; or
 - 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 petroleum 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 petroleum products. For every such payments, the excise tax due on removals made from the date of filing of the previous return up to 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.

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