

February 22, 2002

REVENUE REGULATIONS NO. 1-2002

SUBJECT : Prescribing the Use of New Excise Tax Return Forms
TO : All Internal Revenue Officers and Others Concerned

SECTION 1. SCOPE. – Pursuant to the provisions of Section 244 in relation to Sections 130 and 131 of the National Internal Revenue Code (NIRC) of 1997, these Regulations are hereby promulgated prescribing the use of the following new forms in the filing of tax returns by taxpayers subject to excise tax:

FORM NO.	FORM NAME
2200 A	Excise Tax Return for Alcohol Products
2200 T	Excise Tax Return for Tobacco Products
2200 P	Excise Tax Return for Petroleum Products
2200 AN	Excise Tax Return for Automobiles and Non-essentials
2200 M	Excise Tax Return for Mineral Products

SECTION 2. PERSONS REQUIRED TO FILE A RETURN. - Every person liable to pay the excise tax on domestically produced/extracted articles under Title VI of the NIRC shall file a separate return for each place of production or extraction, in case of mineral products, using the forms prescribed in these Regulations.

Non-tax-exempt transferee of excisable articles, whether domestically procured or imported, acquired from a tax-exempt entity shall likewise use the aforementioned forms in the payment of excise tax.

The above returns shall also be used for prepayments, advance deposits or other similar schemes in payment of excise tax on locally manufactured or produced products and shall replace BIR Form No. 2200 and its attachments.

SECTION 3. TIME OF FILING. - The excise tax return shall be filed and the excise tax due thereon be paid before removal of the goods from the place of production, except for nonmetallic mineral or mineral products or quarry resources which should be paid upon removal of such products from the locality where mined or extracted. Excise tax on locally produced or extracted metallic mineral or mineral products shall be filed and the tax paid 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.

In filing the prescribed return for purposes of paying deposits or advance payments, the excise tax due on all removals applied against the previous available balance thereof, including the volume and/or value of articles removed and the inclusive dates of removal, shall be clearly indicated in the return.

In case of sale, transfer or any disposition of an excisable article by a tax-exempt entity to a non-tax-exempt entity, the return shall be filed and the excise tax shall be paid by the latter within ten (10) days from the date of such sale, transfer or disposition, together with the submission of relevant documents proving the transfer or disposition. However, any original and/or subsequent sale, transfer or any disposition of excisable articles by persons exempted under special laws and their implementing rules and regulations shall remain to be governed by such special laws and implementing regulations.

SECTION 4. PLACE OF FILING. - The excise tax return shall be accomplished and filed in triplicate and the payment of tax due, if any, made to any Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office where the taxpayers' place of production or place of extraction, in case of mineral products, is located. The place of production or the place of extraction, whichever is applicable, shall be registered and assigned a branch code just like an ordinary branch. In places where there are no AABs, the return shall be filed with and the tax due shall be paid to the Revenue Collection Officer (RCO) or duly authorized City or Municipal Treasurer (DMT) of the city or municipality falling under the jurisdiction of the aforesaid Revenue District Office.

Where the mine site or place of extraction is not the same as the place of processing or production, the excise tax return shall be filed with and the tax paid to the Revenue District Office (RDO) having jurisdiction over the locality where the mineral products/minerals are mined, extracted or quarried.

In case of sale, barter or transfer of indigenous petroleum, natural gas or liquefied natural gas, the excise tax return shall be filed and the corresponding tax paid with the concerned BIR Office having jurisdiction over the first taxable buyer, purchaser or transferee, except the tax on products for export which shall be paid by the owner/lessee/concessionaire/operator of the mining claim to the collection agents (AABs, RCOs, DMTs, whichever is applicable) of the BIR Office having jurisdiction over the place of extraction.

The excise tax return covering the sale, transfer or disposition of an excisable article by a tax-exempt entity to a non-tax-exempt entity shall be filed and the excise tax paid with the concerned BIR Office where the transferee is registered or required to be registered.

Identified excise taxpayers under the jurisdiction of the Large Taxpayers Service in the National Office shall file the return and pay the excise tax due with the AABs located at the BIR National Office, Diliman, Quezon City. However, excise taxpayers falling under the jurisdiction of provincial Large Taxpayers District Office (LTDO) or

RDOs shall file the return and pay the tax due with the designated AABs or RCOs/DMTs, whichever is applicable, in their respective areas of jurisdiction.

Excise taxpayers availing of the Electronic Filing and Payment Systems (EFPS) shall file the returns via the EFPS pursuant to existing rules and regulations.

SECTION 5. REPEALING CLAUSE. - The provisions of existing revenue regulations and issuances inconsistent herewith are hereby repealed, amended or modified accordingly.

SECTION 6. EFFECTIVITY CLAUSE. - These Regulations shall take effect fifteen (15) days after publication in any newspaper of general circulation in the Philippines.

(Original Signed)
JOSE ISIDRO N. CAMACHO
Secretary of Finance

Recommending Approval:

(Original Signed)
RENÉ G. BAÑEZ
Commissioner of Internal Revenue