



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

January 28, 2021

**MASTER COPY**

CUSTOMS MEMORANDUM CIRCULAR

NO. 31-2021

To: All Deputy Commissioners  
All Service Directors  
All District/Port Collectors  
All Others Concerned

**SUBJECT: UPDATED EXCISE TAX RATES ON CIGARETTE PRODUCTS**

With reference to the Memorandum dated January 12, 2021 from the Assessment and Operations Coordinating Group (AOCG), all concerned are informed of the updated Excise Tax Rates on Cigarette Products pursuant to Republic Act No. 11346 as implemented in the E2M system effective January 16, 2021, summarized below:

Description	Classification	Tax Rate
Cigarettes packed by hand	2402.20.10	Php 50.00 per pack
	2402.20.20	
Cigarettes packed by machine	2402.20.90	Php 50.00 per pack
	2402.90.20	

Further, Examiners are required to do SAD update for all goods declaration that were processed prior to the system update.

For your information and guidance.

For records purposes, please confirm the dissemination of this Circular throughout your Offices within fifteen (15) days from receipt thereof.

  
**REY LEONARDO B. GUERRERO**  
 Commissioner  


FEB 04 2021



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