

2019-01-017



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS
1099 Manila

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MEMORANDUM

TO : ALL DEPUTY COMMISSIONERS
ALL DISTRICT and SUBPORT COLLECTORS
ALL OTHERS CONCERNED

FROM : *Jeffrey Ian C. Dyl*
JEFFREY IAN C. DYL JAN 14 2019
Deputy Commissioner, MISTG 3:30pm

SUBJECT : Clarification on the Implementation of Alcohol and Tobacco Products Excise Tax in the E2M System

DATE : 14 January 2019

Please be informed that the Alcohol and Tobacco Products Excise Tax under Revenue Regulations Nos. 3-2018 and 17-2012 has been implemented in E2M System effective January 04, 2019:

- **Alcohol and Tobacco Products**

As per BIR Revenue Regulations No. 3-2018

Date of Effectivity of tax rates July 1, 2018 until December 31, 2019

(4) Cigarettes packed by hand – **Php 35.00** (Per Pack)

(5) Cigarettes packed by machine – **Php 35.00** (Per Pack)

As per BIR Revenue Regulations No. 17-2012

Description	2019
Distilled Spirits Ad Valorem Tax Specific Tax	Proof X NRP per bottle X 20% Proof Liter X Php 23.4
Sparkling Wine NRP per 750 ml up to Php 500.00 NRP per 750 ml is more than Php 500.00	Gauge liter X Php 316.34 Gauge liter X Php 885.73
Fermented Liquors NRP per liter up to P50.60 NRP per liter of more than P50.60 brewed in microbreweries	Gauge liter X Php 25.42 Gauge liter X Php 25.42 Gauge liter X Php 35.43
Still Wine Alcohol content of 14% or less Alcohol content of more than 14% up to 25%	Gauge liter X Php 37.96 Gauge liter X Php 75.93

Management Information System and Technology Group

ICT Center, Gate 3, South Harbor, Port Area Manila 1099 Tel. Nos. (632) 705-6081 (ICT Lobby)

Website: www.customs.gov.ph . Email: mistg@customs.gov.ph

Description	2019
Cigars Ad Valorem Tax Specific Tax	NRP per cigar X 20% No. of stick X Php 6.32

Note: Due to systems limitation, Ad Valorem Tax for Distilled Spirits and Cigars is computed manually since it depends on the Net Retail Price (NRP).

For your information.