



# BUREAU OF CUSTOMS

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MISTG Memo No. 02 - 2022

## MEMORANDUM

**TO :** ALL DEPUTY COMMISSIONERS  
ALL DISTRICT and SUPPORT COLLECTORS  
ALL OTHERS CONCERNED

**FROM :**   
ALLAN C. GERONIMO  
Deputy Commissioner, MISTG

**SUBJECT :** Updated Excise Tax Rates on Cigarette Products  
Pursuant to Republic Act No. 11346

**DATE :** 03 January 2022

Please be informed that the updating of Excise Tax rate for year 2022 of the following products has been implemented in E2M system pursuant to Republic Act No. 11346 effective January 04, 2022:

Description	Classification	Tax Rate
Cigarettes packed by hand	2402.20.10	Php 55.00 per pack
	2402.20.20	
Cigarettes packed by machine	2402.20.90	Php 55.00 per pack
	2402.90.20	

Examiners are advised to do SAD updates for all goods declaration that were not processed prior to the system update

For your information.

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