



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM INTEGRITY ACCOUNTABILITY

MISTG Memo No. 01-2023

## MEMORANDUM

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

**FROM :**  **ATTY. KRIDEN F. BALGOMEY**  
OIC-Deputy Commissioner, MISTG and  
Acting Director, PSDS



BOC-07-01892

**SUBJECT :** Implementation of Republic Act No. 11467 or the "Act Amending Section 109, 141, 142, 143, 144, 147, 152, 263, 263-A, 265 and 288-A and Adding a New Section 290-A to Republic Act No. 8428, as Amended, Otherwise Known as the National Internal Revenue Code of 1997

**DATE :** January 03, 2023

Please be informed that the updating of Excise Tax rates for the following products under Republic Act No. 11467 has been implemented in E2M System effective **January 04, 2023**:

- Alcohol, Heated Tobacco and Vapor Products**

**As per Republic Act No. 11467**

Description	Classification	2023
Fermented Liquors Specific Tax	All HS codes under heading 2203; 2206.00.10, 2206.00.20, 2206.00.41, 2206.00.49, 2206.00.91, 2206.00.99, 2206.00.31 and 2206.00.39	Php 41.00/liter
Distilled Spirits Ad Valorem Tax Specific Tax	All HS codes under heading 2208	22% of NRP Php 59.00/PL (Proof Liter)
Wine Specific Tax	All HS codes under heading 2204 and 2205	Php 59.55/liter
Heated Tobacco Products	2403.99.90	Php 32.5/pack of twenty (20) units or packaging combinations of not more than twenty (20) units
Nicotine Salt or Salt Nicotine (Salt Nicotine Vape)	*3824.99.99 (AICODE – 1002)	Php 52.00/ml
Conventional "Freebase" or "Classic" Nicotines	*3824.99.99	Php 60.00/10 ml or a fraction thereof

\*If goods are not intended for nicotine, please use AICODE 1001.

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

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

For your information.