



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

MASTER COPY



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

MISTG Memo No. 02-2023

MEMORANDUM

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

FROM : 
ATTY. KRIDEN F. BALGOMERA
OIG Deputy Commissioner, MISTG and
Acting Director, PSDS



BOC-07-01891

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

DATE : January 03, 2023

Please be informed that the updating of Excise Tax rate for year 2023 of the following products has been implemented in E2M system pursuant to Republic Act No. 11346 effective **January 04, 2023**:

Description	Classification	Tax Rate
Cigarettes packed by hand	2402.20.10	Php 60.00 per pack
	2402.20.20	
Cigarettes packed by machine	2402.20.90	Php 60.00 per pack
	2402.90.20	
Cigar Ad Valorem Tax Specific Tax	2402.10.00	20% of NRP Php 7.38
	2402.90.10	
Unmanufactured Tobacco	240110	Php 2.60
	240120	
	240130	
Chewing Tobacco	240319	Php 2.22
	240399	

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 Cigar is computed manually since it depends on the Net Retail Price (NRP).

For your information.