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MISTG Memo No. 02-2024

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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MEMORANDUM

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

FROM :  **ATTY. KRIDENT F. BALMOMERA**
OIC, Deputy Commissioner, MISTG



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, 2024

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, 2024**:

- **Alcohol, Heated Tobacco and Vapor Products**

As per Republic Act No. 11467

Description	Classification	2024
Fermented Liquors Specific Tax	All HS codes under heading 2203 and 2206	Php 43.00/liter
Distilled Spirits Ad Valorem Tax Specific Tax	All HS codes under heading 2208	22% of NRP Php 66.00/PL (Proof Liter)
Wine Specific Tax	All HS codes under heading 2204 and 2205	Php 63.12/liter
Heated Tobacco Products	2403.99.90	Php 34.125/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 54.60/ml
Conventional "Freebase" or "Classic" Nicotines	*3824.99.99	Php 63.00/10 ml or a fraction thereof

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

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.

