



MASTER COPY

BDC-OF-02334

MISTG Memo No. 07-2025

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

MEMORANDUM

**FOR : COMMISSIONER OF CUSTOMS
ASSISTANT COMMISSIONER
DEPUTY COMMISSIONERS
DISTRICTS AND SUBPORT COLLECTORS
ALL OTHERS CONCERNED**

FROM : RONNEL B. HOMBRE
Acting Deputy Commissioner
Management Information Systems and Technology Group

**SUBJECT : IMPLEMENTATION OF EXCISE TAX RATES ON
ALCOHOL AND TOBACCO PRODUCTS PURSUANT TO
SECTIONS 141, 142, AND 144 OF REPUBLIC ACT (RA)
NO. 11467 AND SECTION 145 OF RA NO. 11346,
AMENDING THE NATIONAL INTERNAL REVENUE CODE**

DATE : 21 March 2025

Please be apprised that the revised excise tax rates on **alcohol and tobacco products**, as mandated under Sections 141, 142, and 144 of R.A. No. 11467 and Section 145 of R.A. No. 11346, amending the National Internal Revenue Code (NIRC), have been successfully integrated into the Electronic-to-Mobile (E2M) System. This implementation shall take effect on **22 March 2025**, as reflected in the attached schedule marked as *Annex A*.

Furthermore, for precision and ease of reference, a comprehensive tabulation of products subject to multiple excise tax rates has been appended. This detailed breakdown is intended to facilitate accurate classification and computation, ensuring strict adherence to the prescribed rates:

COMMODITY	HS CODE	AI CODE	2025 EXCISE TAX RATE
ALCOHOL PRODUCTS			
Distilled Spirit	2204.21.14	-	Ad valorem Tax Rate 22% of Net Retail Price (NRP)
	2204.22.13		
	2204.29.12		
			Specific Tax Rate Php 69.96/Proof Liter



Wine	2204.21.14 2204.22.13 2204.29.12	1001	Php 66.91/Liter
COMMODITY	HS CODE	AI CODE	2025 EXCISE TAX RATE
TOBACCO PRODUCTS			
Unmanufactured Tobacco	2403.99.90	-	Php 2.81/kg
Heated Tobacco	2403.99.90	1001	Php 35.84/Pack of 20 units.

Due to **inherent system limitations**, the computation of the **Ad Valorem Tax** applicable to **distilled spirits and cigars** shall be performed **MANUALLY**, as such tax is determined based on the Net Retail Price (NRP) of the product.

For information, perusal, and appropriate action, as may be deemed necessary.



Gate 3, South Harbor, Port Area, Manila 1018

+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph

EXCISABLE COMMODITIES UNDER ASEAN HARMONIZED TARIFF NOMENCLATURE (AHTN) 2022

COMMODITY	LEGAL BASIS	HS CODE	AHTN DESCRIPTION	2022 MFN RATE	2025 EXCISE TAX RATE
ALCOHOL PRODUCTS					
Distilled Spirits	RA 11346 RA 11467 BIR RR 7-2021 Sec. 141, NIRC	2204.21.14	- - - Of an alcoholic strength by volume exceeding 23 % vol.	7	<p>Specific Tax Rate P 69.96 / Proof Liter</p> <p>Ad Valorem Tax Rate 22% of Net Retail Price</p>
		2204.22.13	- - - Of an alcoholic strength by volume exceeding 23 % vol.	7	
		2204.29.12	- - - Of an alcoholic strength by volume exceeding 15 % vol.	7	
		2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	10	
		2207.20.11	- - - Ethyl alcohol of an alcoholic strength by volume exceeding 99 % vol.	10/a	
		2207.20.19	- - - Other	10	
		2207.20.90	- - Other	10	
		2208.20.50	- - Brandy	10	
		2208.20.90	- - Other	10	
		2208.30.10	- - In containers holding more than 5 l	15	
		2208.30.90	- - Other	15	
		2208.40.00	- Rum and other spirits obtained by distilling fermented sugar-cane products	15	
		2208.50.00	- Gin and Geneva	15	
		2208.60.00	- Vodka	10	
		2208.70.10	- - Of an alcoholic strength by volume not exceeding 57 % vol.	10	
		2208.70.90	- - Other	10	
		2208.90.10	- - Medicated samsu of an alcoholic strength by volume not exceeding 40 % vol.	15	
		2208.90.20	- - Medicated samsu of an alcoholic strength by volume exceeding 40 % vol.	15	
		2208.90.30	- - Other samsu of an alcoholic strength by volume not exceeding 40 % vol.	15	
		2208.90.40	- - Other samsu of an alcoholic strength by volume exceeding 40 % vol.	15	
		2208.90.50	- - Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40 % vol.	15	
		2208.90.60	- - Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40 % vol.	15	
		2208.90.70	- - Bitters and similar beverages of an alcoholic strength not exceeding 57 % vol.	15	
2208.90.80	- - Bitters and similar beverages of an alcoholic strength exceeding 57 % vol.	15			
2208.90.91	- - - Of an alcoholic strength by volume not exceeding 1.14 % vol.	15			
2208.90.99	- - - Other	15			

EXCISABLE COMMODITIES UNDER ASEAN HARMONIZED TARIFF NOMENCLATURE (AHTN) 2022					
COMMODITY	LEGAL BASIS	HS CODE	AHTN DESCRIPTION	2022 MFN RATE	2025 EXCISE TAX RATE
Sparkling Wine	RA 11467 Sec. 142, NIRC BIR RR 7-2021	2204.10.00	- Sparkling wine	5	P 66.91 / Liter
Still Wine	RA 11467 Sec. 142, NIRC BIR RR 7-2021	2204.21.11	- - - - Of an alcoholic strength by volume not exceeding 15 % vol.	7	P 66.91 / Liter
		2204.21.13	- - - - Of an alcoholic strength by volume exceeding 15 % vol. but not exceeding 23 % vol.	7	
		2204.21.14	- - - - Of an alcoholic strength by volume exceeding 23 % vol.	7	
		2204.21.21	- - - - Of an alcoholic strength by volume not exceeding 15 % vol.	7	
		2204.21.22	- - - - Of an alcoholic strength by volume exceeding 15 % vol.	7	
		2204.22.11	- - - - Of an alcoholic strength by volume not exceeding 15 % vol.	7	
		2204.22.12	- - - - Of an alcoholic strength by volume exceeding 15 % vol. but not exceeding 23 % vol.	7	
		2204.22.13	- - - - Of an alcoholic strength by volume exceeding 23 % vol.	7	
		2204.22.21	- - - - Of an alcoholic strength by volume not exceeding 15 % vol.	7	
		2204.22.22	- - - - Of an alcoholic strength by volume exceeding 15 % vol.	7	
		2204.29.11	- - - - Of an alcoholic strength by volume not exceeding 15 % vol.	7	
		2204.29.12	- - - - Of an alcoholic strength by volume exceeding 15 % vol.	7	
		2204.29.21	- - - - Of an alcoholic strength by volume not exceeding 15 % vol.	7	
		2204.29.22	- - - - Of an alcoholic strength by volume exceeding 15 % vol.	7	
		2204.30.10	- - Of an alcoholic strength by volume not exceeding 15 % vol.	5	
		2204.30.20	- - Of an alcoholic strength by volume exceeding 15 % vol.	5	
		2205.10.10	- - Of an alcoholic strength by volume not exceeding 15 % vol.	5	
		2205.10.20	- - Of an alcoholic strength by volume exceeding 15 % vol.	5	
		2205.90.10	- - Of an alcoholic strength by volume not exceeding 15 % vol.	5	
		2205.90.20	- - Of an alcoholic strength by volume exceeding 15 % vol.	5	

EXCISABLE COMMODITIES UNDER ASEAN HARMONIZED TARIFF NOMENCLATURE (AHTN) 2022

COMMODITY	LEGAL BASIS	HS CODE	AHTN DESCRIPTION	2022 MFN RATE	2025 EXCISE TAX RATE
Fermented Liquor	RA 11467 Sec. 142, NIRC BIR RR 7-2021	2203.00.11	-- Of an alcoholic strength by volume not exceeding 5.8 % vol.	15	P 45.58 / Liter
		2203.00.19	-- Other	15	
		2203.00.91	-- Of an alcoholic strength by volume not exceeding 5.8 % vol.	15	
		2203.00.99	-- Other	15	
		2206.00.10	- Cider or perry	5	
		2206.00.20	- Saké	5	
		2206.00.31	-- In container holding 2 l or less	5	
		2206.00.39	-- Other	5	
		2206.00.41	-- Of an alcoholic strength by volume not exceeding 1.14 % vol.	5	
		2206.00.49	-- Other	5	
		2206.00.50	- Mead	5	
		2206.00.60	- Wines obtained by the fermentation of vegetables juices or of fruit juices, other than juice of fresh grapes	5	
		2206.00.91	-- Other rice wine (including medicated rice wine)	5	
2206.00.99	-- Other	5			

EXCISABLE COMMODITIES UNDER ASEAN HARMONIZED TARIFF NOMENCLATURE (AHTN) 2022					
COMMODITY	LEGAL BASIS	HS CODE	AHTN DESCRIPTION	2022 MFN RATE	2025 EXCISE TAX RATE
TOBACCO PRODUCTS					
1. a) Tobacco twisted by hand or reduced into a condition to be consumed in any manner other than the ordinary mode of drying and curing; (b) Tobacco prepared or partially prepared with or without the use of any machine or instruments or without being pressed or sweetened; and (c) Fine-cut shorts and refuse, scraps, clippings, cuttings, stems and sweepings of tobacco	RA 11467 Sec. 144, NIRC BIR RR 7-2021	2401.10.10	- - Virginia type, flue-cured	7	P 2.81 /Kilogram
		2401.10.20	- - Virginia type, other than flue-cured	7	
		2401.10.40	- - Burley type	7	
		2401.10.50	- - Other, flue-cured	7	
		2401.10.90	- - Other	7	
		2401.20.10	- - Virginia type, flue-cured	7	
		2401.20.20	- - Virginia type, other than flue-cured	7	
		2401.20.30	- - Oriental type	7	
		2401.20.40	- - Burley type	7	
		2401.20.50	- - Other, flue-cured	7	
		2401.20.90	- - Other	7	
		2401.30.10	- - Tobacco stems	7	
		2401.30.90	- - Other	7	
		2403.11.10	- - - Packed for retail sale	7	
		2403.11.90	- - - Other	7	
		2403.19.11	- - - - Ang Hoon	3	
		2403.19.19	- - - - Other	7	
		2403.19.20	- - - Other manufactured tobacco for the manufacture of cigarettes	7	
		2403.19.91	- - - - Ang Hoon	7	
		2403.19.99	- - - - Other	7	
		2403.91.10	- - - Packed for retail sale	3	
		2403.91.90	- - - Other	3	
		2403.99.10	- - - Tobacco extracts and essences	3	
2403.99.30	- - - Manufactured tobacco substitutes	3			
2403.99.40	- - - Snuff, whether or not dry	3			
2403.99.90	- - - Other	3			

EXCISABLE COMMODITIES UNDER ASEAN HARMONIZED TARIFF NOMENCLATURE (AHTN) 2022					
COMMODITY	LEGAL BASIS	HS CODE	AHTN DESCRIPTION	2022 MFN RATE	2025 EXCISE TAX RATE
HEATED TOBACCO PRODUCTS		2403.99.90	- - - Other	3	P 35.84 / pack of 20 units or any packaging combinations of not more than twenty (20) units
2. VAPOR PRODUCTS (NICOTINE SALT OR SALT NICOTINE) VAPOR PRODUCTS (CONVENTIONAL FREEBASE OR CLASSIC NICOTINE)	RA 11467 Sec. 144, NIRC BIR RR 7-2021	2403.99.50	- - - Chewing and sucking tobacco	3	P 2.39 /Kilogram
		2404.11.00	- - Containing tobacco or reconstituted tobacco	3	P 57.33 / Milliliter or P 66.15 /10 Milliliter (The specific tax rate for vapor products depends on the specific nicotine category)
		2404.12.10	- - - E-cigarette liquid or gel	3	
		2404.12.90	- - - Other	3	
		2404.19.10	- - - Containing tobacco substitutes	3	
		2404.19.20	- - - Containing nicotine substitutes	3	
			- Other :		
Cigars	RA 11346 Sec. 145, NIRC	2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	10	Specific Tax Rate P 8.14 / Cigar
	RA 11346 Sec. 145, NIRC	2402.90.10	- - Cigars, cheroots and cigarillos of tobacco substitutes	10	Ad Valorem Tax Rate 20% of Net Retail Price
Cigarettes	RA 11346 Sec. 145, NIRC	2402.20.10	- - Beedies	10	P 66.15 / Pack of 20's
		2402.20.20	- - Clove cigarettes	10	
		2402.20.90	- - Other	10	
		2402.90.20	- - Cigarettes of tobacco substitutes	10	