

[BIR REVENUE MEMORANDUM CIRCULAR NO. 10-2013, January 17, 2013]

TRANSITION PROCEDURES FOR ALL ELECTRONIC FILING AND PAYMENT SYSTEM (EFPS) FILERS IN FILING TAX RETURNS AFFECTED BY THE REVISED TAX RATES ON ALCOHOL AND TOBACCO PRODUCTS PURSUANT TO THE PROVISIONS OF REPUBLIC ACT NO. 10351, "AN ACT RESTRUCTURING THE EXCISE TAX ON ALCOHOL AND TOBACCO PRODUCTS BY AMENDING SECTIONS 141, 142, 143, 144, 145, 8, 131 AND 288 OF REPUBLIC ACT NO. 8424, OTHERWISE KNOWN AS THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED BY REPUBLIC ACT NO. 9334, AND FOR OTHER PURPOSES"

Relative to the implementation of the Revised Tax Rates on Alcohol and Tobacco Products pursuant to the provisions of Republic Act No. 10351, the following BIR forms are being enhanced:

1. **BIR Form No. 2200-A** (Excise Tax Return for Alcohol Products) and
2. **BIR Form No. 2200-T** (Excise Tax return for Tobacco Products).

In view thereof, the following procedures shall be adopted by all eFPS filers:

1. E-file using the existing online forms (BIR Form No. 2200-A/BIR Form No. 2200-T) in order to proceed to e-payment.
 - 1.1 Returns with Purely Prepayment/Advance Deposit/Other similar schemes
 - 1.1.1 Go to Part II (Manner of Payment) and tick the 2nd box in Item No. 15 (Prepayment/Advance Deposit) of BIR Form No. 2200-A or BIR Form No. 2200-T.
 - 1.1.2 Proceed to Item No. 23A (Tax payment/Deposit) in Part III (Payments and Application) of the aforementioned forms and key-in the amount to be paid/deposited in the field provided.
 - 1.1.3 Click the "**Validate**" button to check system computation.
 - 1.1.4 If all figures are correct, click the "**Submit**" button.
 - 1.1.5 Click "**Proceed to Payment**" button to effect payment/deposit transaction.
 - 1.2 Returns Involving Payment on Actual Removals
 - 1.2.1 Go to Part II (Manner of Payment) and tick the 1st box in Item No. 15 (Payment on Actual Removal) of BIR Form No. 2200-A or BIR Form No. 2200-T.
 - 1.2.2 Schedule 1 - Summary of Removals and Excise Tax Due on Alcohol or Tobacco Products Chargeable against Payments will appear on the screen. Since the revised tax rates on alcohol