

**[BIR REVENUE REGULATIONS NO. 1-2002,
FEBRUARY 22, 2002, February 22, 2002]**

PRESCRIBING THE USE OF NEW EXCISE TAX RETURN FORMS

SECTION 1. Scope. — Pursuant to the provisions of Section 244 in relation to Sections 130 and 131 of the National Internal Revenue Code (NIRC) of 1997, these Regulation are hereby promulgated prescribing the use of the following new forms in the filing of tax returns by taxpayers subject to excise tax:

FORM NO.

FORM NAME

2200 A

Excise Tax Return for Alcohol Products

2200 T

Excise Tax Return for Tobacco Products

2200 P

Excise Tax Return for Petroleum Products

2200 AN

Excise Tax Return for Automobiles and Non-essentials

2200 M

Excise Tax Return for Mineral Products

SECTION 2. Persons Required To File A Return. — Every person liable to pay the excise tax on domestically produced/extracted articles under Title VI of the NIRC shall file a separate return for each place of production or extraction, in case of mineral products, using the forms prescribed in these Regulations.

Non-tax-exempt transferee of excisable articles, whether domestically procured or imported, acquired from a tax-exempt entity shall likewise use the aforementioned forms in the payment of excise tax.

The above returns shall also be used for prepayments, advance deposits or other similar schemes in payment of excise tax on locally manufactured or produced products and shall replace BIR Form No. 2200 and its attachments.

SECTION 3. Time Of Filing. — The excise tax return shall be filed and the excise tax due thereon be paid before removal of the goods from the place of production, except for nonmetallic mineral or mineral products or quarry resources which should be paid upon removal of such products from the locality where mined or extracted. Excise tax on locally produced or extracted metallic mineral or mineral products shall be filed and the tax paid within fifteen (15) days after the end of the calendar quarter when such products were removed, subject to the filing of a bond in an amount which approximates the amount of excise tax due on the removals for the said quarter.

In filing the prescribed return for purposes of paying deposits or advance payments, the excise tax due on all removals applied against the previous available balance thereof, including the volume and/or value of articles removed and the inclusive dates of removal, shall be clearly indicated in the return.

In case of sale, transfer or any disposition of an excisable article by a tax-exempt entity to a non-tax-exempt entity; the return shall be filed and the excise tax shall be paid by the latter within ten (10) days from the date of such sale, transfer or disposition, together with the submission of relevant documents proving the transfer or disposition. However, any original and/or subsequent sale, transfer or any disposition of excisable articles by persons exempted under special laws and their implementing rules and regulations shall remain to be governed by such special laws and implementing regulations.