

**[ BIR Revenue Regulations No. 9-2015,  
September 02, 2015 ]**

**AMENDING SECTION 9 OF REVENUE REGULATIONS NO. 7-2014  
PRESCRIBING THE AFFIXTURE OF INTERNAL REVENUE STAMPS  
ON IMPORTED AND LOCALLY MANUFACTURED CIGARETTES AND  
THE USE OF THE INTERNAL REVENUE STAMP INTEGRATED  
SYSTEM**

*Adopted: 02 September 2015*

*Date Filed: 10 September 2015*

**SECTION 1. SCOPE.** - Pursuant to Section 244, in relation to Section 245, of the National Internal Revenue Code (NIRC) of 1997, as amended, these Regulations are hereby promulgated in order to amend the provisions of Revenue Regulations No. 7-2014 requiring the affixture of internal revenue tax stamps on locally manufactured cigarettes whose brands and labels are registered with the Bureau of Internal Revenue strictly for export only.

**SECTION 2. AMENDATORY PROVISIONS.** - Section 9 of Revenue Regulations No. 7-2014 is hereby amended to read as follows:

**"SECTION 9. AFFIXTURE OF STAMPS.** - Subject to the transitory provisions of Section 13 hereof, and except as provided herein, all importations and removals from the place of production of cigarettes shall be affixed with the internal revenue stamps prescribed by these regulations.

Cigarettes manufactured for exports shall (a) comply strictly with all existing BIR rules and regulations relating to registration of brands, manufacture, import, utilization and withdrawal of raw materials, work in process and finished products, labels and posting of export bonds, among others; (b) have labels stating clearly that the cigarettes is strictly for sale in the country of destination for which it was allowed to be manufactured for; (c) have labels that are not similar in any way to the labels of cigarettes sold in the Philippines; and, (d) provide proof that the cigarettes authorized for manufacture to a foreign destination were actually shipped to the country of destination for which it was authorized to be manufactured for as evidenced by a certified true copy of the bill of lading and/or shipping manifest clearly identifying the quantity (as to number of packs) and brand of cigarettes actually shipped where the country of destination is clearly identified. These cigarettes manufactured for export shall be provided the range of UICs of internal revenue stamps, thru IRSIS, intended for affixture to the cigarettes for export, and said UIC shall be released to the local manufacturer. Provided,