




BUREAU OF CUSTOMS

Professionalism Integrity Accountability



MEMORANDUM

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

FROM :  **ALLAN C. GERONIMO**
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 : 02 April 2020

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 April 03, 2020:

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

As per Republic Act No. 11467

Description	Classification	2020
Fermented Liquors Specific Tax	All HS codes under heading 2203; 2206.00.10, 2206.00.20, 2206.00.41, 2206.00.49, 2206.00.91, 2206.00.99	Php 35.00/liter
Distilled Spirits Ad Valorem Tax Specific Tax	All HS codes under heading 2208	22% of NRP Php 42.00/PL (Proof Liter)
Wine Specific Tax	All HS codes under heading 2204 and 2205	Php 50.00/liter
Heated Tobacco Products	2403.99.90	Php 25.00/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 (Tariff Specification – 1002)	Php 37.00/ml
Conventional "Freebase" or "Classic" Nicotines	*3824.99.99	Php 45.00/10 ml or a fraction thereof

*If goods are not intended for nicotine, please use Tariff Specification 1001

Examiners are advised to do SAD update for all goods declaration that were not processed prior to the system update.

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.

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