

REVENUE MEMORANDUM ORDER NO. 20-2020 issued on July 8, 2020 creates and modifies the Alphanumeric Tax Codes (ATC) for Excise Taxes on Tobacco Products, Heated Tobacco Products and Vapor Products pursuant to the implementation of Republic Act Nos. 11346, 11467 and 10351, for inclusion in BIR Form 2200-T (Excise Tax Return for Tobacco Products), to wit:

A. ATCs Created

ATC	Description	Tax Rate	Legal Basis
XT155	Cigarettes Packed by Machine Effective January 1, 2020 Effective January 1, 2021 Effective January 1, 2022 Effective January 1, 2023	₱ 45.00 per pack ₱ 50.00 per pack ₱ 55.00 per pack ₱ 60.00 per pack	RA No. 11346
XT160	On Heated Tobacco Products Effective January 1, 2020 Effective January 27, 2020 Effective January 1, 2021 Effective January 1, 2022 Effective January 1, 2023	₱ 10.00 per pack ₱ 25.00 per pack ₱ 27.50 per pack ₱ 30.00 per pack ₱ 32.50 per pack	RA Nos. 11346 and 11467
XT165	Vapor Products Effective January 1, 2020 to January 26, 2020 00.00 ml to 10.00 ml 10.01 ml to 20.00 ml 20.01 ml to 30.00 ml 30.01 ml to 40.00 ml 40.01 ml to 50.00 ml More than 50.00 ml	₱ 10.00 ₱ 20.00 ₱ 30.00 ₱ 40.00 ₱ 50.00 ₱ 50.00 plus ₱ 10.00 for every additional 10.00 ml	RA No. 11346
XT170	On Vapor Products a. Nicotine Salt or Salt Nicotine Effective January 27, 2020 Effective January 1, 2021 Effective January 1, 2022 Effective January 1, 2023	₱ 37.00 per milliliter ₱ 42.00 per milliliter ₱ 47.00 per milliliter ₱ 52.00 per milliliter	RA No. 11467
XT180	b. Conventional 'Freebase' or 'Classic' Nicotine Effective January 27, 2020 Effective January 1, 2021 Effective January 1, 2022 Effective January 1, 2023	₱ 45.00 per Ten (10) milliliters ₱ 50.00 per Ten (10) milliliters ₱ 55.00 per Ten (10) milliliters ₱ 60.00 per Ten (10) milliliters	
XT190	Inspection Fee Heated Tobacco Products	₱ 0.10 per 1000 unit of heated tobacco products	RA No. 11346
XT200	Vapor Products	₱ 0.01 per milliliter	

B. Modified ATCs

EXISTING (per ATC Handbook)			MODIFIED/NEW		
	Description	Tax Rate	Description	Tax Rate	Legal Basis
XT010	<p>Tobacco Products</p> <p>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 Effective January 1, 2013 Effective January 1, 2014 Effective January 1, 2015 Effective January 1, 2016 Effective January 1, 2017</p> <p>b. Tobacco prepared or partially prepared with or without the use of any machine or instrument or without being pressed or sweetened Effective January 1, 2013 Effective January 1, 2014 Effective January 1, 2015 Effective January 1, 2016 Effective January 1, 2017</p> <p>c. Fine-cut shorts and refuse, scraps, clippings, cuttings, stems, midribs and sweepings of tobacco Effective January 1, 2013 Effective January 1, 2014 Effective January 1, 2015 Effective January 1, 2016 Effective January 1, 2017</p>	<p>₱ 1.75/kg ₱ 1.82/kg ₱ 1.89/kg ₱ 1.97/kg ₱ 2.05/kg</p> <p>₱ 1.75/kg ₱ 1.82/kg ₱ 1.89/kg ₱ 1.97/kg ₱ 2.05/kg</p> <p>₱ 1.75/kg ₱ 1.82/kg ₱ 1.89/kg ₱ 1.97/kg ₱ 2.05/kg</p>	<p>Tobacco Products</p> <p>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 Effective January 1, 2020 Effective January 1, 2021 Effective January 1, 2022 Effective January 1, 2023</p> <p>b. Tobacco prepared or partially prepared with or without the use of any machine or instrument or without being pressed or sweetened Effective January 1, 2020 Effective January 1, 2021 Effective January 1, 2022 Effective January 1, 2023</p> <p>c. Fine-cut shorts and refuse, scraps, clippings, cuttings, stems, midribs and sweepings of tobacco . Effective January 1, 2020 Effective January 1, 2021 Effective January 1, 2022 Effective January 1, 2023</p>	<p>₱ 2.31/kg ₱ 2.40/kg ₱ 2.50/kg ₱ 2.60/kg</p> <p>₱ 2.31/kg ₱ 2.40/kg ₱ 2.50/kg ₱ 2.60/kg</p> <p>₱ 2.31/kg ₱ 2.40/kg ₱ 2.50/kg ₱ 2.60/kg</p>	<p>RA No. 10351</p> <p>RR No. 17-2012</p>
XT020	<p>Chewing Tobacco Unsuitable for Use in Any Other Manner Effective January 1, 2013 Effective January 1, 2014 Effective January 1, 2015 Effective January 1, 2016 Effective January 1, 2017</p>	<p>₱ 1.50/kg ₱ 1.56/kg ₱ 1.62/kg ₱ 1.68/kg ₱ 1.75/kg</p>	<p>Chewing Tobacco Unsuitable for Use in Any Other Manner Effective January 1, 2020 Effective January 1, 2021 Effective January 1, 2022 Effective January 1, 2023</p>	<p>₱ 1.97/kg ₱ 2.05/kg ₱ 2.13/kg ₱ 2.22/kg</p>	<p>RA No. 10351</p> <p>RR No. 17-2012</p>

EXISTING (per ATC Handbook)			MODIFIED/NEW		
	Description	Tax Rate	Description	Tax Rate	Legal Basis
XT035	<p>Cigars</p> <p>a. Ad Valorem Tax Based on the Net Retail Price (NRP) per Cigar [excluding the Excise and Value-Added Tax (VAT)]</p> <p>Effective January 1, 2013</p> <p>Effective January 1, 2014</p> <p>Effective January 1, 2015</p> <p>Effective January 1, 2016</p> <p>Effective January 1, 2017</p>	<p>20% NRP/cigar</p> <p>20% NRP/cigar</p> <p>20% NRP/cigar</p> <p>20% NRP/cigar</p> <p>20% NRP/cigar</p>	<p>Cigars</p> <p>a. Ad Valorem Tax Based on the Net Retail Price (NRP) per Cigar [excluding the Excise and Value-Added Tax (VAT)]</p> <p>Effective January 1, 2020</p> <p>Effective January 1, 2021</p> <p>Effective January 1, 2022</p> <p>Effective January 1, 2023</p>	<p>20% NRP/cigar</p> <p>20% NRP/cigar</p> <p>20% NRP/cigar</p> <p>20% NRP/cigar</p>	RA No. 11346
XT036	<p>b. Specific Tax</p> <p>Effective January 1, 2013</p> <p>Effective January 1, 2014</p> <p>Effective January 1, 2015</p> <p>Effective January 1, 2016</p> <p>Effective January 1, 2017</p>	<p>₱ 5.00/cigar</p> <p>₱ 5.20/cigar</p> <p>₱ 5.41/cigar</p> <p>₱ 5.62/cigar</p> <p>₱ 5.85/cigar</p>	<p>b. Specific Tax</p> <p>Effective January 1, 2020</p> <p>Effective January 1, 2021</p> <p>Effective January 1, 2022</p> <p>Effective January 1, 2023</p>	<p>₱ 6.57/cigar</p> <p>₱ 6.83/cigar</p> <p>₱ 7.10/cigar</p> <p>₱ 7.38/cigar</p>	
XT040	<p>Cigarettes</p> <p>Cigarettes Packed by Hand</p> <p>Effective January 1, 2013</p> <p>Effective January 1, 2014</p> <p>Effective January 1, 2015</p> <p>Effective January 1, 2016</p> <p>Effective January 1, 2017</p>	<p>₱ 12.00/pack</p> <p>₱ 15.00/pack</p> <p>₱ 18.00/pack</p> <p>₱ 21.00/pack</p> <p>₱ 30.00/pack</p>	<p>Cigarettes</p> <p>Cigarettes Packed by Hand</p> <p>Effective January 1, 2020</p> <p>Effective January 1, 2021</p> <p>Effective January 1, 2022</p> <p>Effective January 1, 2023</p>	<p>₱ 45.00/pack</p> <p>₱ 50.00/pack</p> <p>₱ 55.00/pack</p> <p>₱ 60.00/pack</p>	