

**REVENUE REGULATIONS NO. 10-2021** issued on June 17, 2021 amends pertinent provisions of Section 10 under Revenue Regulations No. 20-2018 relative to the outright exemption granted to the exportation of Sweetened Beverages products.

Section 10 of RR 20-2018 is amended and shall read as follows:

**SECTION 10. IMPOSITION OF EXCISE TAX ON REMOVAL OF SWEETENED BEVERAGES PRODUCTS FOR EXPORT.**

Removal of Sweetened Beverages products intended for export **shall** be subject to the **payment** of the Excise Tax by the manufacturer due on every removal thereof from the place of production. After payment of the tax, the manufacturers at its option may file a claim for excise tax credit/refund pursuant to Sections 204 and 229 of the NIRC; or may avail of a claim for product replenishment scheme in accordance to the prescribed provisions under Sec. 6 of Revenue Regulations No. 3-2008 dated January 22, 2008, subject to the following terms and conditions:

- a. A permit shall be per shipment secured from the BIR Office where the manufacturer is registered or required to be registered as an excise taxpayer before the product is removed from the place of production;
- b. The products removed from the place of production shall be directly transported, loaded aboard the international shipping vessel or carrier, and shipped directly to the foreign country of destination without returning to the Philippines;
- c. Proof of exportation such as, but not limited to, the documents enumerated below, shall be submitted within thirty (30) days from the date of actual date of exportation. However, the concerned BIR Office may, upon written request by the taxpayer-exporter, grant a maximum of 30 days, one-time extension for the submission of such documents for meritorious reasons.
  - i. Export Entry Declaration duly filed with the Bureau of Customs
  - ii. Commercial Invoice
  - iii. Packing list
  - iv. Bill of Lading
  - v. Cargo Manifest, if applicable
  - vi. Inward bank remittance in foreign currency acceptable to the Bangko Sentral ng Pilipinas
  - vii. Any document showing proof that the products exported have actually arrived and unloaded in the foreign port of destination (e.g., certificate of discharge, import entry declaration duly received by the foreign port of entry, etc.)
  - viii. Other necessary documents as may be reasonably required; and
- d. The prescribed phrase "EXPORTED FROM THE PHILIPPINES" is printed on each label that is attached/affixed on the primary container in a recognizable and readable manner.

Failure to submit proof of exportation within the prescribed period shall be construed as non-exportation of the particular articles; and therefore, the same shall be subjected to the corresponding applicable tax, inclusive of penalties. Relative thereto, subsequent issuance of export permits shall not be allowed unless the assessed applicable tax due on such unliquidated export, including the applicable penalties, shall have been paid. For this purpose, proof of payment of the aforesaid assessment shall accompany the subsequent application permit.