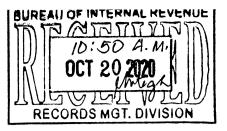


REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE **BUREAU OF INTERNAL REVENUE**



September 25, 2020

REVENUE MEMORANDUM CIRCULAR NO. 114-2020

SUBJECT

: Mandatory Filing of BIR Form No. 2200-S in Electronic Filing and

Payment System (eFPS)

TO

All Revenue Officers, Employees and Others Concerned

This Circular is hereby issued to establish the guidelines and procedures in Filing BIR Form No. 2200-S in eFPS for the Excise Tax on Sweetened Beverages and to exclude BIR Form No. 0605 for payment of Excise Tax.

To address the issues encountered in filing the aforementioned form, a system walkthrough has been conducted for the mandated filing of BIR Form No. 2200-S with detailed discussion on the following scenarios:

Scenario 1

: With Beginning Balance of Php 1,000,000.00 and additional tax payment

of Php 1,000,000.00 for payment on July 16, 2020.

Scenario 2 : With Php 2,000,000.00 carried forward balance from Scenario 1, and application of Excise Tax Due for Plant A (assumed at Php 450,000.00)

for the same day (July 16, 2020).

Scenario 3: With Php 1,550,000.00 carried forward balance from Scenario 2, application of Excise Tax Due for Plant B (assumed at Php 300,000.00) for the same day (July 16, 2020); and additional tax payment of Php

1,000,000.00 for payment on the same day (July 16, 2020).

Scenario 4 : Filed tax return for the immediately preceding day (July 15, 2020).

Using the above scenarios, the procedure shall be as follows:

I. Filing for a Deposit/Advanced Payment

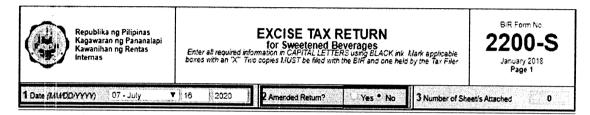
This case is intended to establish or accumulate the fund/deposit in the system, and to set an initial balance or the existing balance at the time the form is not yet available in the eFPS site. The taxpayer shall accomplish the steps provided below as a guide in filing for a deposit/advanced payment:

- 1. Fill in the (1) Date with the current date as default. If Amended Return, click "Yes" on item No. 2.
- 2. Type in the address and (4) TIN of the Head Office for the (12) Place of Production and (13) Place of Removal.
- 3. Click (16) Prepayment/Advanced Deposit.
- 4. Type the existing balance on item (19A) Balance Carried Over from Previous Return since the system does not automatically reflect your previous balance.

- 5. Input the amount of deposit/advanced payment for your current date filing on (25A) Tax Payment/Deposit.
- 6. The taxpayers adjusted/new balance will reflect on item (26) Balance to be Carried Over to Next Return.
- 7. Click Submit, Print the Reference No. and Proceed with the e-payment.

ILLUSTRATION 1:

Default date is the current date – July 16, 2020 (The system allows you to change the date)



STEPS:

- 1. Input Place of Production and Place of Removal Address of Head Office Taguig City.
- 2. Tick "Payment/Advance Deposit".
- 3. Input the amount of Balance Carried Over from Previous Return assumed at Php 1,000,000.00.
- 4. Input the amount for Payment Made Today assumed at Php 1,000,000.00.
- 5. The Balance to be Carried Over to the next Return will be automatically adjusted to reflect the new balance.

12 Place of Production		电影系统 医 膜膜		2 3 7 3	
Region 7	Province	1556 3 3 3 4	City		
NCR - National Capital Region	▼ NCR, SECOND DISTRICT		▼ TAGUIG CITY	. ▼	
13 Place of Removal Region	Province		23.25 p. 20.25 p. 20		
NCR - National Capital Region	▼ NCR, SECOND DISTRICT		City ▼ TAGUIG CITY	<u> </u>	
14 Are you availing of tax rebef under international Treaty?		a 14A fyes	A Company of the Comp		
· International Featy?		1444, 11,753,	apany	Andrew E.	
	Part II - M	lanner of Paymer	11 3 4 2 7 4 4 5 4 4 5 4 5 4 5 4 5 4 5 6 5 6 6 6 6	¥ 4	
15 Payment on Actual Removal	100 146 January 1975	16 🗸 Paym	ent/Advance Deposit		
17 Similar Schemes (specif	W	11 2 200	Carlo du B. C	4.5	
	Part III - Payn	nents and Applic	ation	## 30 PM	
18 Ext 🎉 Tax Due (from Part V-Sched			1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	0.00	
19 Less 19A Batance Carried Over	from Previous Return	7515151	1,000,000,00		
198 Creditable Excise Tax	, if applicable	484012		0.00	
19C Total (Sum of Items 1)	9A and 198)	11883 3		1,000,000.00	
20 Net Tax: Due/(Overpayment) (Item 1	18 Less Item 19C)	BUREAL	OF INTERNAL REVENUE	-1,000,000.00	
21 Less: Fayment on Returns Previous	sly Filed for the Same Period, if amended is		MATTITALIA	0.00	
22 Tax Su Due/(Overpayment) (Item 2	20 less flem 21)	1111111	ID: O AUI	-1,000,000.00	
23 Add Panames 23A Surcharge		$-H\mathcal{U}H$	OCT SO MON	0.00	
23B Interest	计数字符号 医线线性 经基本		Witter	0.00	
1 23C Compromise		77/77	WHIN INSTERNATION	0.00	
23D Total Penalties	s (Sum of Items 23A to 23C)	REC	ORDS MGT. DIVISION	0.00	
24 Amount Payable/(Overpayment)(Su	m of Items 22 and 23D)	March M. S		-1,000,000.00	
25 Less: Fayment Made Today 25A	Tax Payment/Deposit		The second of the Control of the Con	1,000,000.00	
25B Penalties (fin	om Item 230) Pay Penalties?	er er er er er er er er	per Euglis de la companya de la comp	0.00	
25C Total Payme	ns Made Today (Sum of Hems 25A and 258		1,000,000.00		
26 Balance Carried Over to next	Return (frem 24 less flem 25C)		-2,000,000.00		
	iury that this remittance form has been mai	de in good faith, verifie	d by me/us, and to the best of my/our knowledge	and belief is true and	

The Ending Balance will be at Php 2,000,000.00, and you can proceed with e-payment for Php 1,000,000.00.

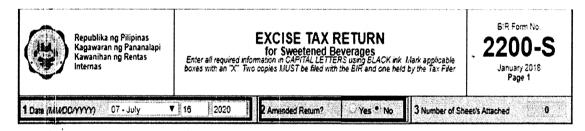
II. Filing for the Removal of Excisable Articles of Plant A

This case is for the application of excise tax due against the tax deposit for the actual removal of a specific plant (Plant A) which shall be as follows:

- 1. Fill in the (1) Date with the current date. If Amended Return, click "Yes" on item No. 2.
- 2. Type in the address of Plant A on the (12) Place of Production and (13) Place of Removal.
- 3. Click (15) Payment on Actual Removal and a message will appear for the mandatory filing of Schedule 1, click 'OK' to be directed to Schedule 1.
- 4. Input the amount for Volume of Removals in Liters per ATC Code (XB), the system will automatically compute for the Basic Excise Tax Due. Upon completion, click 'OK'.
- 5. Type the existing balance on item (19A) Balance Carried Over from Previous Return since the system does not automatically reflect your previous balance.
- 6. The taxpayers adjusted/new balance will reflect on item (26) Balance to be Carried Over to Next Return.
- 7. Click Submit and Print the Reference No.

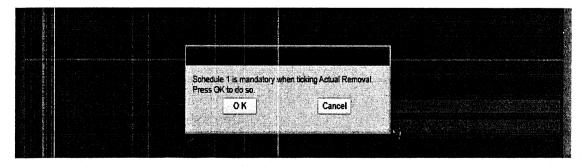
ILLUSTRATION 2:

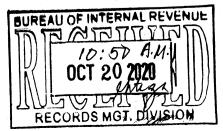
Same as in Scenario 1, default date is the current date – July 16, 2020. Since we will be filing for the same day, item 2 will reflect as Amended Return. You just need to tick "No" if you are not filing for an amended return.



STEPS:

- 1. Input Place of Production and Place of Removal Address of Plant A Laoag City.
- 2. Tick "Payment on Actual Removal". A pop-up message will appear to accomplish Schedule 1 and then "Ok".





3. Then you will be directed to Schedule 1. Input Volume of Removals in Liters per ATC Code (XB) and the system will auto-compute for the Basic Excise Tax Due. Then click "Ok" and you will be redirected back to the Main Page of the Return.

ATC	Description	Tax Bracket / Unit of Measure	Applicable Tax Rate	Sales Value (in Peso)	Volume of Removals	Basic Excise Tax Due
	Tax on Sweetened Beverages 1. Using Purely Caloric Sweeteners and Purely Non-Caloric Sweeteners, or a mix of caloric and non-caloric sweeteners					
XB010 🗓 🧣	SWEETENED JUICE DRINKS	Citer	6.00	0.00	50,000.00	300,000,00
XB020 🕸 🔭	SWEETENED TEA	Liter	8.00	0.00	0.00	0.00
XB030	CARBONATED BEVERAGES	Liter	6.00	0.00	20,000.00	120,000.00
XB040 `	FLAVORED WATER	Uter .	6.00	0.00	0.00	0.00
X8050	ENERGY AND SPORTS DRINKS	Liter	8.0C	0.00	5,000.00	30,000.00
XB060	POWDERED DRINKS NOT CLASSIFIED AS MILK JUICE, TEA AND COFFEE	Liter	6.00	0.00	0.00	0.00
XB070	CEREAL AND GRAIN BEVERAGES	Liter	6.00	0.00	0.00	0.00
XB060	OTHER NON-ALCOHOLIC BEVERAGES THAT CONTAIN ADDED SUGAR	Litter	8.00	0.00	0.00	0.00
0908X	USING PURELY HIGH FRUCTOSE CORN SYRUP OR IN COMBINATION WITH ANY CALORIC OR NON-CALORIC SWEETENERS	Liter	12.00	0.00	0.00	0.00
XB100	USING PURELY COCONUT SAP SUGAR AND PURELY STEVIOL GLYCOSIDES	Exempt	0.00	0.00	0.00	0.00
Others (spec		to a constitution	Court of C	3 (2) 20	33.0	#575 VIII A
		A CONTRACTOR OF THE CONTRACTOR	0.00	0.00	0.00	0.00
3 11:		M 25 / 15	1651		Add	Delete
TOTAL TA	X DUE	(ASIA8)		F# 350422	2.0 mm 2.0 mm	450,000,00

- 4. Input the amount of Balance Carried Over from Previous Return from Scenario 1 at Php 2,000,000.00.
- 5. The Balance to be Carried Over to the next Return will be automatically adjusted to reflect the new balance.

12 Ptage of Production		1 25 6 5 7 7		
Hegion .	Province .	to device a second	uay .	
REGION I - flocos Region 13 Place of Removal	▼ ILOCOS NORTE		▼ LAOAG CITY (Capital)	
Region:	Province	2.0	Carv	3
REGION i - Rocos Region	▼ ILOCOS NORTE		▼ LAOAG CITY (Capital)	▼
. Are you availing of tax relief unde	er Special Law or	2.0	and the state of t	
and a large more meany:				enge (1900 to 1900 to
		lanner of Paymen	t sales and the	
15 🗹 Payment on Actual Removal		16 Payme	nt/Advance Deposit	
17 Other Similar Schemes (spe	city)	F 2 4 EE		
	Part III - Payn	nents and Applica	ntion	
18 Excise Tax Due (from Part V-Sch	edule 1)	是为有名品的。		450,000.00
19 Less: 19A Balance Carried Ove	er from Previous Return		yan dan nga mpananahatah, kaipin alam harapi mbanga mbanga mbanga manan manan manan manan manan manan manan ma	2.000.000.00
ISO C/ESEQUE EXCISE I	ах и врокласе	-		
19C Total (Sum of Items	40.5 and 40.01	14.696.63	A same and	2,000,000.00
			1.750	Land Control of the C
20 Net Ter, Duel (Overpayment) (Item	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			-1,550,000.00
21 Lets Payment on Returns Previo	ously Filed for the Same Period, if amended r	eturn		0.00
22 Tax 9cli Due (Overpayment) (iten	n 20 less (tem 21)			-1,550,000.00
23 Add Penalties 23A Surcharge		9.9		0.00
23B interest		BUREA	OF INTERNAL RE	VENUE 0.00
23C Compromis	e 1570 (1994)		149 MINIMI	[] (0.00
23D Total Penal	ties (Sum of Rems 23A to 23C)		10:50 A.W	0.00
24 Amount Payable (Overpayment)			OCT 20 7070	-1,550,000,00
25 Less: Payment Made Today 25/		- 111/11	- Untrack	000
		- 14177		<u> </u>
ilu Ser	(from Item 23D) Pay Penalbes?	The state of the s	ORDS MGT. DIVIS	CONTRACTOR OF THE PROPERTY OF
25C Total Payr	ment Made Today (Sum of Rems 25A and 258		49	0.00
26 Bailpote to be Carried Over to nex	xt Return (Item 24 less Item 25C)	4.提升至进程		-1,550,000.00

Please note that the amount of Balance Carried Over from Previous Return from Scenario 1 is not automatically reflected in item 19, hence, you need to maintain a separate monitoring file for reference and ready for input upon filing of excise tax returns. The current Ending Balance after Scenario 2 is at Php 1,550,000.00

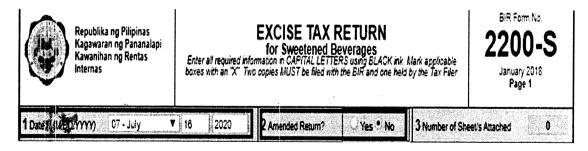
III. Filing for the Removal of Excisable Articles of Plant B with Deposit/Advanced Payment

This is to apply the excise tax due against the tax deposit for the actual removal of a specific plant (Plant B) and at the same time file for additional Excise Tax Payment/Deposit with the following guidelines:

- 1. Fill in the (1) Date with the current date. If Amended Return, click "Yes" on item No. 2.
- 2. Type in the address of Plant B on the (12) Place of Production and (13) Place of Removal.
- 3. Click (15) Payment on Actual Removal and a message will appear for the mandatory filing of Schedule 1, click 'OK' to be directed to Schedule 1.
- 4. Input the amount for Volume of Removals in Liters per ATC Code (XB), the system will automatically compute for the Basic Excise Tax Due. Upon completion, click 'OK'.
- 5. Type the existing balance on item (19A) Balance Carried Over from Previous Return since the system does not automatically reflect your previous balance.
- 6. Click (16) Prepayment/Advanced Deposit and input the amount of deposit/advanced payment on (25A) Tax Payment/Deposit.
- 7. The taxpayers adjusted/new balance will reflect on item (26) Balance to be Carried Over to Next Return.
- 8. Click Submit, Print the Reference No. and Proceed with the e-payment.

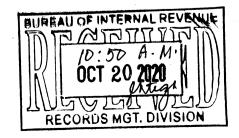
ILLUSTRATION 3:

Same as in Scenario 1, default date is the current date – July 16, 2020. Since we will be filing for the same day, item 2 will reflect as Amended Return. You just need to tick "No" if you are not filing for an amended return.

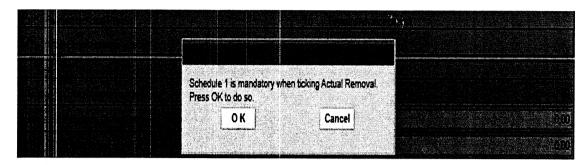


STEPS:

1. Input Place of Production and Place of Removal – Address of Plant B – City of Mati, Davao.



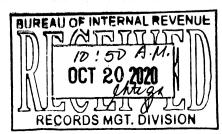
2. Tick "Payment on Actual Removal". A pop-up message will appear to accomplish Schedule 1 and then "Ok".



3. Then you will be directed to Schedule 1. Input Volume of Removals in Liters per ATC Code (XB) and the system will auto-compute for the Basic Excise Tax Due. Then click "Ok" and you will be redirected back to the Main Page of the Return.

ATC"	Description	Tax Bracket / Unit of Measure	Applicable Tax Rate	Sales Value (in Peso)	Volume of Removals	Basic Excise Tax Due
	Tax on Sweetsned Beverages 1. Using Purely Calonic Sweeteners and Purely Non- Calonic Sweeteners, or a mix of calonic and non-calonic sweeteners		AND THE STATE OF T			
X8010	SWEETENED JUICE DRINKS		600	0.00	50,000.00	300,000.00
XS020	SWEETENED TEA	Üler	8.00	0.00	0.00	0.00
XB030,7	CARBONATED BEVERAGES	Liter	6.00	0.00	0.00	0.00
XB040	FLAVORED WATER	Liter	6.00	0.00	0.00	0.00
X3050 °	ENERGY AND SPORTS DRINKS	Liter	6.00	0.00	0.00	0.00
X B06 0	POWDERED DRINKS NOT CLASSIFIED AS MILK, JUICE, TEA AND COFFEE	Liter	8.00	0.00	0.00	0.00
X8070	CEREAL AND GRAIN BEVERAGES	Liter	6.00	0.00	0000	0.00
XB080	OTHER NON-ALCOHOLIC BEVERAGES THAT CONTAIN ADDED SUGAR	Liter	8.00	0.00	0.00	0.00
GB000	USING PURELY HIGH FRUCTOSE CORN SYRUP OR IN COMBINATION WITH ANY CALORIC OR NON-CALORIC SWEETENERS	Liter	12.00	0.00	0.00	0.00
x810d \	USING PURELY COCONUT SAP SUGAR AND PURELY STEVIOL GLYCOSIDES	Exempt	0.00	0.00	0.00	0.00
Others (specif		The second second second second	2.4	E 27 4 1		
			0.00	0.00	0.00	0.00
					Add	Delete (F)
OTAL JAX	DUE					300,000.00
1 3	Print Preview	ОК	Clear	Cancel		

- 4. Input the amount of Balance Carried Over from Previous Return from Scenario 2 at Php 1,550,000.00.
- 5. Tick "Payment/Advance Deposit" and input the amount of payment for today assumed at Php 1,000,000.00.
- 6. The Balance to be Carried Over to the next Return will be automatically adjusted to reflect the new balance.



Region *	Province	FIG. E. E. A. A.	4.4	City	48.50
REGION XI - Davao Region	▼ DAVAO ORIENTAL		₹	CITY OF MATI (Capital)	▼
13 Place of Removal		9:3 2:4457			
Region	Province	5 5 5 6	# 1 4 4 1 E	City	7
REGION XI - Davao Region	▼ DAVAO OR:ENTAL		Y	CITY OF MATI (Capital)	V V
44 Are you availing of tax relief under	Special Law or	Vec • No •	IAA If ves, specify		7
		Part II - Manner of	Daymont		
15 🗹 Payment on Actual Removal	4 4 4 5 5	16			
1 p	, 		rayment/Auva	att Depusa	
17 - Other Smilar Schemes (speci	**	5.3 - S.	1.252.25		
4 *	TO BE A SECURE ASSESSMENT OF THE SECURE	art III - Payments an	d Application		
18 Expise Tax Due (from Part v-5che	dule 1)	医乳头皮虫 医二	4.	300,0	00.00
19 Less: 19A Balance Carried Over	from Previous Return			1.550,4	00.00
19B Creditable Excise Tax	c, if applicable				0.00
19C Total (Sum of tiems 1	19A and 19B)			1,550,0	00,00
20 Net Tax Due/(Overpayment) (Item	18 Less Item 19C)			-1,250,0	100.00
21 Less: Payment on Returns Previou	sly Filed for the Same Perio	od, if amended return	A CANA TO REPRESENTANCE		0.00
22 Tax Still Due (Overpayment) (Item	20 less Item 21)	Mint in		-1,250,0	00.00
23 Act Penanes 23A Surcharge					0.00
23B Interest					0.00
23C Compromise	· 基础 主意 ()		11:00		0.00
23D Total Penaltie	es (Sum of Items 23A to 23)	7	(4) (3) (2)		0.00
24 Amount Payable/(Overpayment)/Si	um of Items 22 and 230)		an Library	-1,250,0	00.000
25 Less: Payment Made Today 25A	Tax Payment/Deposit			1,000,0	00.000
258 Penalties (f	from Item 230) Pay Pi	enalties?			0.00
25C Total Paym	ent Made Today (Sum of Ite	ms 25A and 25E)		1,000,0	00.00
26 Balanca Carried Over to next	Return (Hern 24 less Hern :	25C)	1 1 53	-2.250.0	00.000

The Ending Balance will be at Php 2,250,000.00, and you can proceed with the e-payment for Php 1,000,000.00

IV. Filing of Tax Return for the Immediate Preceding Date or a Later Date for Plant C Removal

This is to cover filing of tax return for a prior date for a different plant (Plant C) with corresponding application of payment of actual removal of Plant C. In this case, penalty for late filing shall be imposed as separate item to be paid. The steps are provided hereunder:

- 1. Fill in the (1) Date with a prior date. If Amended Return, click "Yes" on item No. 2.
- 2. Type in the address of Plant C on the (12) Place of Production and (13) Place of Removal.
- 3. Click (15) Payment on Actual Removal and a message will appear for the mandatory filing of Schedule 1, click 'OK' to be directed to Schedule 1.
- 4. Input the amount for Volume of Removals in Liters per ATC Code (XB), the system will automatically compute for the Basic Excise Tax Due. Upon completion, click 'OK'.
- 5. Type the existing balance on item (19A) Balance Carried Over from Previous Return since the system does not automatically reflect your previous balance.
- 6. The taxpayers adjusted/new balance will reflect on item (26) Balance to be Carried Over to Next Return.
- 7. Click Submit and Print the Reference No.

12 Plat of Production

8. A message will appear to inform the taxpayer that the return filed for the immediately succeeding date and onwards of the ante-dated return may be necessary to amend.

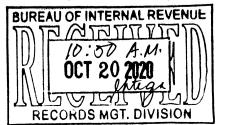
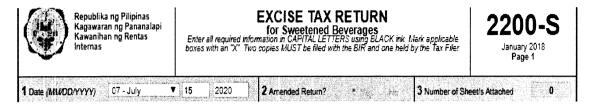


ILLUSTRATION 4:

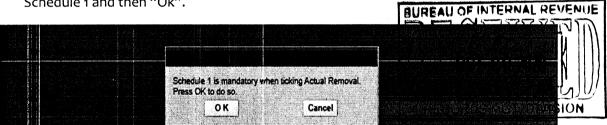
Same as in Scenario 1, default date is the current date – July 16, 2020. Since we will be filing for the previous day, you need to change the date to July 15, 2020. Since this is for a prior date, item 2 will reflect as Amended Return. You just need to tick "No" if you are not filing for an amended return.



STEPS:

 Input Place of Production and Place of Removal – Address of Plant C – City of Maasin, Southern Leyte.

2. Tick "Payment on Actual Removal". A pop-up message will appear to accomplish Schedule 1 and then "Ok".



3. Then you will be directed to Schedule 1. Input Volume of Removals in Liters per ATC Code (XB) and the system will auto-compute for the Basic Excise Tax Due. Then click "Ok" and you will be redirected back to the Main Page of the Return.

AIC Y	Description	Tax Bracket / Unit of Measure	Applicable Tax Rate	Sales Value (in Peso)	Volume of Removals	Basic Excise Tax Due
1	Tax on Sweetened Beverages T. Using Purely Caloric Sweeteners and Purely Non- Caloric Sweeteners, or a mix of caloric and non-caloric sweeteners.					
X8010	SWEETENED JUICE DRINKS	Liter	6.00	0.00	5,000.00	30,000.00
XB020	SWEETENED TEA	Liter	6.00	0.00	0.00	0.00
X8030	CARBONATED BEVERAGES	Liter	6.00	0.00	0.00	0.00
XB040	FLAVORED WATER	Liter	6.00	0.00	0.00	0.00
X8050	ENERGY AND SPORTS DRINKS	Liter	6,00	0.00	0.00	0.00
X6060 7 N	POWDERED DRINKS NOT CLASSIFIED AS MILK. JUKCE, TEA AND COFFEE	Liter	6.00	0.00	0.00	0.00
X3070	CEREAL AND GRAIN BEVERAGES	Uter	900	0.00	0.00	0.00
XB080	OTHER NON-ALCOHOLIC BEVERAGES THAT CONTAIN ADDED SUGAR	Litter	8.00	0.00	0.00	0.00
XB090	USING PURELY HIGH FRUCTOSE CORN SYRUP OR IN COMBINATION WITH ANY CALORIC OR NON-CALORIC SWEETENERS	Liter	12.00	0.00	0.00	0.00
XB100	USING PURELY COCONUT SAP SUGAR AND PURELY STEVIOL GLYCOSIDES	Exempt	0.00	0.00	0.00	0.00
Others (spec		r	4 4			
80-001 A	1		0.00	0.00	0.00	0.00
淅					Add	Delete
TOTALITA	X -DUE		1911	11/1/2017/11		30,000.0
*	Print Preview	ок	Clear	Cancel	· 高温度点。	

4. Input the amount of Balance Carried Over from Previous Return – assumed at

Php 1,030,000.00.

5. The Balance to be Carried Over to the next Return will be automatically adjusted to reflect the new balance.

12 Place of Production	7 Sept. 5. Sept. 15. Sept.	Se 2 70 A 11 E		6 2 KV	
Region	Province	809/2010	City	, a 1961	
REGION VIII - Eastein Visayas	▼ SOUTHERN LEYTE	CITY OF MAASIN (Capital)			
13 Place of Regional	Province		City		
Region Region Vill - Eastern Visayas	▼ SOUTHERN LEYTE	▼ CITY OF MAASIN (Capital)			
. Are you availing of tax relief under S				Charles and	
International Treaty?	- Des 196	14A / 10-300			
AND BUILDING SECTION	Part II - Manno	er of Payment			
15 🗹 Payment on Actual Removal		16 Payment/Ac	dvance Deposit		
17 Other Similar Schemes (specify					
	Part III - Pavment	s and Application			
18 Excise Tax Que (from Part V-Schedu	ile1)	1,200		30,000.00	
19 Less 19A Balance Carried Over fr	om Previous Return		1,030,060,00		
1910 Creditable Excise Tax.	if applicable	AMAZINA		0.00	
	A and 198)			1,030,000.00	
20 Net Tax Due/(Overpayment) (Rem 18	ELESS flem 19C)	打造 艺术		-1,000,000.00	
21 Less: Payment on Returns Previous	y Filed for the Same Period, if amended return	1 美 (表)		0.00	
22 Tax Still Due/(Overpayment) (Nem 20	less flem 21)			-1,000,000.00	
23 Add: Penalties 23A Surcharge				0.00	
23B Interest		BUREAU	OF INTERNAL REVENUE	0.00	
23C Compromise		一加厄	MANUODAN	0.00	
23D Total Penalties	(Sum of Items 23A to 23C)		10:50 A.M.	0.00	
24 Amount Payable/(Overpayment)/Sur	n of Nems 22 and 23D)		OCT 20 2020 N	-1,000,000.00	
25 Less Payment Made Today 25A 1	ax Payment/Deposit	- 1 11/1/1	Mag 1	0.00	
a 258 Penalties (fro	om (tem 230) Pay Penalties?	17/17/2	ORDS MGT. DIVISION	0.00	
25C Total Paymer	nt Made Today (Sum of Rems 25A and 258)	KLE	OKDO MOTO DI TOCO	0.00	
26 Balance to be Carried Over to next F	leturn (flem 24 less flem 250)	315 10 X		-1,000,000.00	

In the first three (3) scenarios, the tax returns filed are for July 16, 2020. Since the tax return for July 16, 2020 were filed first before filing for July 15, 2020, a reminder message will pop-up to notify the taxpayer that an amended return for July 16, 2020 may be necessary as it may affect the balance for the succeeding day.

The cases specified herein are considered as highly technical and deemed necessary to establish the beginning balances of deposits, updated removals, and payment applications. As part of transitory activity, the following shall be accomplished by both eFPS and Manual filers:

- 1. All Sweetened Beverages (SB) Taxpayer should reconcile their existing balances of deposits/advanced payment with Excise Large Taxpayer Field Operations Division to set-up the amount that will be reflected on the filing of BIR Form No. 2200-S.
- 2. The BIR Form No. 2200-S reflects the existing balance of the taxpayers as a whole company and not on a per plant basis. A sub-record, however, shall be maintained by the Head Office reflecting deposits, removals, and applications of payment per plant as part of the Liquidation Report for reconciliation and monitoring.
- 3. As regards the filing for deposit/advanced payment, the taxpayer has the option to either file using:

- a) The address of the Head Office, as illustrated in Case I; and
- b) The address of a specific plant, as illustrated in Case III.
- 4. The cut-off time shall be established with 11:59PM as default but the taxpayer has the option to use their existing cut-off time with notification to ELTFOD for record purposes. Hence, the enumerated activities shall be observed:
 - a) Collecting the data of removals for the whole day (12:00AM 11:59PM) of a certain date and file its return on the immediate following day, using the date the collection of data was made; and
 - b) Using the current cut-off time per taxpayer e.g. 5:00PM cut-off time and the data of removals from 5:01PM shall be filed for the next day.
- 5. The tax returns should be filed on the immediate following day, except for return dates falling on Friday, Saturday, Sunday, Holidays and during downtime of eFPS site, returns of which can be filed on the next business day. System downtime shall be logged through the help desk for confirmation/validation with the Information Systems Group (ISG) by ELTFOD.
- 6. Taxpayers are still required to submit their weekly Liquidation Report via email from their dedicated address to sb.attachment@bir.gov.ph.

With the adoption of this standard procedures/guidelines, the use of BIR Form No. 0605 is no longer authorized as payment form for Excise Tax on Sweetened Beverages. Sweetened Beverages Taxpayers manually filing BIR Form No. 2200-S shall use the eFPS facility for filing and payment.

All internal revenue officials, employees, and others concerned are enjoined to give this Circular as wide a publicity as possible.

This Circular shall take effect immediately.

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CAESAR R. DULAY

Commissioner of Internal Revenue

037019

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