



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Operations Memorandum No. 2017-12-06

DATE : December 28, 2017
TO : The Assistant Commissioner, Large Taxpayers Service
The Regional Directors
The Revenue District Officers
Other Concerned Officers

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION

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This is for purposes of implementing the provision for Republic Act No. 10963, otherwise known as the **Tax Reform for Acceleration and Inclusion** (TRAIN) specifically Section 47 thereof, governing excise tax on Sweetened Beverages.

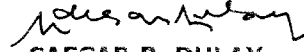
As a work around procedure, prior to the deployment of the new Excise Tax Returns for Sweetened Beverages [BIR Form No. 2200-S January 2018 (ENCS)] to take effect starting January 1, 2018, all taxpayers, whether classified as large taxpayers under the Large Taxpayer Service (LTS) or non-large taxpayers under the jurisdiction of the Regional Offices outside the LTS, subject to excise tax on sweetened beverages shall use BIR Form No. 0605 (Payment Form) with the proper ATC Code reflected therein, for purposes of paying excise tax due on sweetened beverages. Listed below are the corresponding ATC Codes on the different classification of Sweetened Beverages, to wit:

ATC	Description	Tax Rate	BIR Form
	Tax on Sweetened Beverages	Per liter	2200-S/0605
	1. Using purely caloric and non-caloric sweetener		
XB010	a. Sweetened Juice Drinks	P6.00	
XB020	b. Sweetened Tea	P6.00	
XB030	c. Carbonated Beverages	P6.00	
XB040	d. Flavored Water	P6.00	
XB050	e. Energy and Sports Drinks	P6.00	
XB060	f. Powdered Drinks not classified as Milk, Juice, Tea and Coffee	P6.00	
XB070			
XB080	g. Cereal and Grain Beverages	P6.00	
XB090	h. Other Non-alcoholic Beverages that contain added Sugar	P6.00	
		P12.00	
XB100	2. Using purely high fructose corn syrup		
	3. Using purely coconut sap sugar and purely Steviol Glycosides	Exempt	

The aforementioned procedures shall be in place until the Excise Tax Returns for Sweetened Beverages [BIR Form No. 2200-S January 2018 (ENCS)] are made available for downloading from the BIR website.

All excise tax collection, including those from non-LT registered taxpayers, except from non-metallic minerals and mineral products, shall be credited to the Excise LT Field Operations Division under the Large Taxpayers Service consistent with the provision set forth under Revenue Memorandum Order No. 36-2016 dated June 27, 2016.

For your information and immediate compliance.



CAESAR R. DULAY

Commissioner of Internal Revenue

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