

Asia-Pacific · Tax stamps on excise goods

Philippines

Cigarettes carry revenue stamps since 2014; vaping products since 1 June 2024.

THE REGIME

SYSTEM	IRSIS internal revenue stamps (BIR)
CODE ON THE PRODUCT	Internal revenue stamps
AGGREGATION	No.

STEPS FOR A SUPPLIER

- ☐ Hold the licence of a manufacturer or importer of excise goods.
- ☐ Order stamps from the authority for each batch: IRSIS internal revenue stamps.
- ☐ Apply a stamp to every unit before release and activate it in the system.
- ☐ Keep stock and reports in line: unstamped goods can be seized.

ON THE LINE, BEFORE THE FIRST SHIPMENT

- ☐ The data in the code is agreed: GTIN, serial number, batch, expiry date or crypto tail, as the rules for your product group require.
- ☐ A verifier has graded printed samples (ISO/IEC 15415 for 2D codes) before the first shipment.
- ☐ A camera after the printer reads every code at line speed, and packs with an unreadable code are rejected.
- ☐ Records show which code went on which pack, case and pallet, ready for the report to the system.

DATES AHEAD

No announced dates.

SOURCES

1. PNA: BIR on cigarettes and vapes: <https://pna.gov.ph/articles/1227348>
2. Manila Bulletin: BIR drive: <https://mb.com.ph/2024/5/13/bir-steps-up-drive-vs-untaxed-cigarettes-vape-products>

Current version and all sources:
2dtracker.com/country/philippines.html

Typical steps. This is not legal advice: check the
regulation itself.