

Guidelines and Instructions for BIR Form No. 2200-M [January 2018 (ENCS)] v2

Excise Tax Return for Mineral Products

These instructions are designed to assist taxpayers, or their representatives, with the preparation of the excise tax return for mineral products. If there are questions which are not adequately covered, please consult the Excise LT Regulatory Division. If there appears to be any discrepancies between these instructions and the applicable laws and regulations, the laws and regulations take precedence.

Who Shall File

This return shall be filed in triplicate by the following:

1. Owner, lessee, concessionaire or operator of the mining claim;
2. First buyer, purchaser or transferee for local sale, barter, transfer or exchange of indigenous petroleum, natural gas or liquefied natural gas; and
3. Owner or person having possession of the minerals and mineral products which were mined, extracted or quarried without the payment of excise tax

For imported minerals and mineral products, the excise tax shall be paid by the importer or owner to the Bureau of Customs before removal of such imported articles for the custom's house.

Time and Manner of Filing and Payment

For each place of production, a separate return shall be filed and the excise tax shall be paid upon removal of the mineral products from the place of production.

1. **For Electronic Filing and Payment System (eFPS) Taxpayer:** The return shall be e-filed and the tax shall be e-paid using the eFPS facilities thru the BIR website www.bir.gov.ph.
2. **For Non-Electronic Filing and Payment System (Non-eFPS) Taxpayer:** The return shall be filed and the tax shall be paid with any Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the taxpayer is required to register. In places where there are no AABs, the return shall be filed and the tax due shall be paid with the Revenue Collection Officer (RCO) or duly Authorized City or Municipal Treasurer of the city or municipality falling under the jurisdiction of the aforesaid RDO

Identified large excise taxpayers under RDO 121, RDO 124 and Large Taxpayers Division (LTD) duly informed in writing as such by the Commissioner of Internal Revenue, or his/her duly authorized representative, shall file the excise tax return and pay the corresponding excise tax due with the AABs located in the BIR National Office, Diliman, Quezon City and those AABs chosen to serve them, respectively.

Non-eFPS taxpayer may opt to use the electronic format under "eBIRForms" (refer to www.bir.gov.ph) for the preparation, generation and submission and/or payment of this return with greater ease and accuracy.

How to Accomplish the Form

1. Enter all required information in CAPITAL LETTERS using BLACK INK. Mark applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the taxpayer;
2. For all questions wherein an appropriate box is provided for a possible answer, mark the applicable box corresponding to the chosen answer with an "X";
3. Required information wherein the space provided has a letter separator, the same must be supplied with CAPITAL LETTERS where each character (including comma or period) shall occupy one box and leave one space blank for every word. However, if the word is followed by a comma or period, there is no need to leave blank after the comma or period. Do NOT write "NONE" or make any other marks in the box/es; and
4. Accomplish first Part V-Schedule 1 before accomplishing Part III.

For Items 1 to 3

Item 1 Enter the month, day and year covered by the return being filed; this is the transaction period and not the date of filing this return.

Item 2 Choose "Yes" if the tax return is one amending previous return filed, "No" if not.

Item 3 Indicate total number of sheet/s being attached to the return, if there is any

Part I - Background Information

Item 4 Taxpayer Identification Number (TIN): Enter TIN. If no TIN, apply for one before filing using Application for Registration (BIR Form No. 1901/1903).

Item 5 RDO Code: Enter the appropriate code for the RDO per filed BIR Form No. 1901 or 1903 and/or Certificate of Registration (BIR Form No. 2303).

Item 6 Taxpayer's Name: Enter taxpayer's name as it was entered on the registration form and/or certificate of registration.

Item 7 & 7A Registered Address/ZIP Code: Enter registered address as indicated in the BIR Form No. 2303 and the ZIP Code. If taxpayer has moved since the previous filing and has NOT updated the registration, the taxpayer must update his/her/its registration by filing BIR Form No. 1905.

Item 8 Contact Number: Enter the taxpayer's current contact number.

Item 9 Email Address: Enter the requested information. In case taxpayer has no email address, leave the space blank.

Items 10 & 11 Place of Production/Removal: Enter the name of Region, Province and City where the minerals are produced/removed.

Items 12 & 12A: Choose "Yes" if the taxpayer is availing of tax relief under Special Law or International Tax Treaty, otherwise, choose "No".

Part II – Manner of Payment (Items 13 to 15)

Indicate the manner of payment in paying this return whether:

1. For payment of excise tax due on the actual units of minerals to be removed from the place of production; or
2. For prepayments, advance deposits or other similar schemes in payment of excise tax. The balance of advanced payment or deposit of excise tax shall, in no case, be utilized in payment of penalties. In the event that the balance is insufficient to cover the excise tax due, penalties shall be computed and imposed on the difference. These shall be computed from the date of removal when the insufficiency shall be incurred.

Part III – Payments and Application

Item 16 Excise Tax Due: Accomplish first Schedule 1 – Summary of Removals and Excise Tax Due on Mineral Products Chargeable Against Payment. Then transfer the total amount of tax due (from the last line of Schedule 1) in this item.

Items 17 to 20: Enter and/or calculate the requested information as indicated in the return.

Penalties shall be imposed and collected as part of the tax

Item 21A Surcharge:

A surcharge of twenty-five percent (25%) for each of the following violations:

1. Failure to file any return and pay the amount of tax or installment due on or before the due date; or
2. Filing a return with a person or office other than those with whom it is required to be filed, unless otherwise authorized by the Commissioner; or
3. Failure to pay the full or part of the amount of tax shown on the return, or the full amount of tax due for which no return is required to be filed on or before the due date; or
4. Failure to pay the deficiency tax within the time prescribed for its payment in the notice of assessment.

A surcharge of fifty percent (50%) of the tax or of the deficiency tax, in case any payment has been made before the discovery of the falsity or fraud, for each of the following violations:

1. Willful neglect to file the return within the period prescribed by the Code or by rules and regulations; or
2. A false fraudulent return is willfully made.

Item 21B Interest:

Interest at the rate of double the legal interest rate for loans or forbearance of any money in the absence of an express stipulation as set by the Bangko Sentral ng Pilipinas from the date prescribed for payment until the amount is fully paid: Provided, That, in no case shall the deficiency and the delinquency interest prescribed under Section 249 Subsections (B) and (C) of the National Internal Revenue Code, as amended, be imposed simultaneously.

Item 21C Compromise: Penalty pursuant to existing/applicable revenue issuances.

Items 21D to 24: Enter and/or calculate the requested information as indicated in the return.

Signature Lines:

When all the information required are complete, sign the return in the place indicated and provide the necessary details (e.g. title of signatory and TIN). If the return is to be filed by an authorized representative, attach an authorization letter.

Return filed by an accredited tax agent on behalf of a taxpayer shall bear the following information:

- A. For Individual (CPAs, members of GPPs and others)
 1. Taxpayer Identification Number (TIN); and
 2. BIR Accreditation Number, Date of Issue, and Date of Expiry.
- B. For members of the Philippine Bar (Lawyers)
 1. Taxpayer Identification Number (TIN);
 2. Attorney's Roll Number;
 3. Mandatory Continuing Legal Education (MCLE) Compliance Number; and
 4. BIR Accreditation Number, Date of Issue, and Date of Expiry.

Part IV Details of Payment (Items 25 to 28):

Enter the information required and then file the return to any AAB located within the territorial jurisdiction of the Revenue District Office (RDO) where the taxpayer is registered. Refer to www.bir.gov.ph for the applicable AAB or visit the local BIR Office.

Schedule 1 - Summary of Removals and Excise Tax Due on Minerals Chargeable Against Payment

Enter the required information, then calculate as indicated in the return. The total tax due reflected on the last line of this schedule shall be transferred to Part III - Item 16.

Required Attachments:

1. For amended return, proof of the payment and the return previously filed.
2. All returns filed by an authorized representative must attach Authorization Letter.