

GREEN CROSS BABY COLOGNE AND ALL OTHER COLOGNE PRODUCTS

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All Internal Revenue Officers and Employees and all Other Concerned

For the information and guidance of all revenue officials and employees, quoted hereunder is BIR Ruling No. 043-2000 dated September 15, 2000 relative to the taxability of cologne as toilet waters:

"Kapunan Imperial Panaguiton
& Bongolan Law Offices,
5/F, Greenrich Mansion
Pearl Dr. cor. Lourdes Rd.
Ortigas Center, Pasig City

Attention: Atty. Santiago A.R. Kapunan

Gentlemen :

It is represented that the product Green Cross Baby Cologne is a preparation, the chief ingredient of which is distilled spirits; and that no further specific tax should be imposed or assessed against Green Cross Baby Cologne product pursuant to Section 141(c) of the Tax Code of 1997 and as ruled by this Office in BIR Ruling No. 59-81 dated March 30, 1981 and BIR Ruling No. 535-88 dated November 9, 1988.

In reply, please be informed that the term "cologne" which is an alcohol-based preparation is defined as follows:

"Cologne (toilet water) is a scented alcohol-based liquid used as perfume, after-shave, lotion, or deodorant." (Hawley's Condensed Chemical Dictionary, 11th ed.)

Alcohol-based is that which contains ethyl alcohol or distilled spirits as chief ingredient. In view of the foregoing, Green Cross Baby Cologne is classified as toilet waters covered by Section 150(b) of the Tax Code of 1997 which provides —

"SEC. 150. Non-essential Goods. — There shall be levied, assessed and collected a tax equivalent to twenty percent (20%) based on the wholesale price or the value of importation used by the Bureau of Customs in determining tariff and customs duties, net of excise tax and value-added tax, of the following goods:

"(a) x x x x x x x x

"(b) Perfumes and toilet waters;

"(c) x x x x x x x x "

Accordingly, all other colognes are, likewise, classified as toilet waters subject to excise tax under the same section, including Johnson's Baby Cologne which was classified as "other preparations" by BIR Ruling No. 59-81 dated March 30, 1981 and confirmed by BIR Ruling No. 535-88 dated November 19, 1988.

This Office therefore agrees with the recommendation of Ms. Cleotilde M. Jose, Chief, BIR Laboratory Section, Tax Fraud Division, imposing excise tax on Green Cross Baby Cologne, Johnson's Baby Cologne and all other colognes pursuant to Section 150(b) of the Tax Code of 1997 and hereby declares BIR Ruling No. 59-81 dated March 30, 1981 and BIR Ruling No. 535-88 dated November 19, 1988 null and void.

Very truly yours,

(SGD.) DAKILA B. FONACIER
Commissioner of Internal Revenue"

All revenue officials concerned are requested to give this Circular as wide publicity as possible.

Adopted: 24 May 2002

(SGD.) EDMUNDO P. GUEVARA
Deputy Commissioner of Internal RevenueOfficer-in-Charge

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