

REGULATIONS AMENDING REVENUE REGULATIONS NO. 2-97

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SECTION 1. Scope. — Pursuant to the provisions of Sections 4 and 245 of the National Internal Revenue Code, as amended, these Regulations are hereby promulgated to amend Revenue Regulations No. 2-97 with respect to the data that shall appear on internal revenue labels, procurement and delivery of internal revenue labels and the time, manner and place of payment of excise tax for imported distilled spirits, wines and fermented liquors.

SECTION 2. Paragraph (a) of Section 7 of Revenue Regulations No. 2-97 is hereby amended to read as follows:

"Sec. 7. Internal Revenue Labels. x x x

a) Data to appear on regular official labels. — x x x

The regular official labels shall be affixed to the containers in the presence of the internal revenue officer in case of locally manufactured distilled spirits and wines or customs officer in case of imported articles who shall place his signature on every regular official label after all the blank spaces have been properly filled out."

SECTION 3. Paragraph (b) of Section 9 of Revenue Regulations No. 2-97 is hereby amended to read as follows:

"Sec. 9. Procurement and Delivery of Internal Revenue Labels. — x x x

b) For Importer. — An importer of distilled spirits and/or wines who has filed the required surety bond with the Commissioner of Internal Revenue and who has been issued a Permit to Import distilled spirits and/or wines is entitled to requisition for internal revenue labels. If this request is approved, the Commissioner of Internal Revenue shall cause to be delivered directly to the Bureau of Customs a sufficient supply of both auxiliary and regular official labels.

To meet the requirements for the authorized importation, upon payment of the paper and printing costs of the labels, the authorized revenue officer of the Bureau of Internal Revenue shall deliver the labels required with properly filled out Importer No. to the Bureau of Customs and shall keep a separate label account for each and every importer, particularly noting down in the account the date of delivery, the quantity of labels of each kind and the corresponding serial numbers.

When the shipment has arrived in the Philippines and prior to release from customs custody, the auxiliary and regular official labels shall be affixed to each and every bottle and/or immediate containers of the distilled spirits or wines, respectively, in the manner provided for in these regulations within the customs premises under the supervision of the customs officer duly authorized by the Commissioner of Customs.

Before the affixture of the labels, the customs officer shall indicate on the regular label the range of serial numbers of the auxiliary official labels to be attached to each bottle inside the container, box or carton to which the regular official labels are to be affixed. He shall likewise satisfy himself that all of the blank spaces have been properly and correctly filled out in accordance with the provisions of Section 7 of these regulations before affixing his signature on the labels. Upon releasing the shipment or part thereof from customs custody, all Collectors of Customs shall see to it that the specific taxes due have been paid and properly accounted for in an official receipt."

SECTION 4. Section 11.2 of Revenue Regulations No. 2-97 is hereby amended to read as follows:

"Sec. 11. Time, Manner and Place of Payment. — x x x

11.2 For Importation. — The excise tax on imported distilled spirits, wines and fermented liquors shall be paid by the importer to Customs Collector prior to the release of such goods from customs custody.

The release of imported distilled spirits, wines and fermented liquors from customs custody shall not be allowed without the presentation of the original copy of the appropriate Permit to Import duly issued by the Revenue District Officer having jurisdiction over the importer's principal place of business prior to importation and the verification by the authorized customs officer of actual affixture of the auxiliary and regular labels to each and every bottle and/or immediate container as prescribed under Section 8 of these regulations."

SECTION 5. Repealing Clause. — All regulations, rulings, orders or portions thereof which are inconsistent with the provisions of these regulations are hereby revoked and/or modified accordingly.

SECTION 6. Effectivity. — These Regulations shall take effect fifteen (15) days after publication in a newspaper of general circulation in the Philippines.

Adopted: 20 Nov. 1997

(SGD.) ROBERTO F. DE OCAMPO

Secretary of Finance

RECOMMENDING APPROVAL:

(SGD.) LIWAYWAY VINZONS-CHATO

Commissioner of Internal Revenue

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