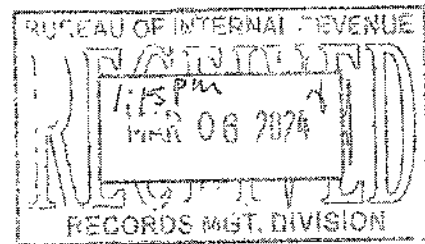




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



REVENUE MEMORANDUM CIRCULAR NO. 35-2024

February 21, 2024

SUBJECT : Policies and Guidelines for Brand Registration and the Submission of Packaging Labels and Product Composition/Formulation Sheet as an Additional Requirement for Proper Tax Classification of Vapor Products Pursuant to Section 4 (C) of Revenue Regulations No. 14-2022.

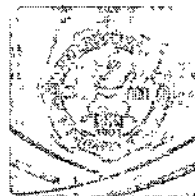
TO : All Internal Revenue Officials, Employees and Others Concerned

In accordance with Section 4 (C) of Revenue Regulations No. 14-2022, all manufacturers, importers or exporters of Vapor Products, among other tobacco products, prior to the initial manufacture, importation or exportation of brands and their variants shall apply for registration thereof with the Excise LT Regulatory Division (ELTRD).

This Circular is issued to provide the policies and guidelines to be observed for registration of brands of vapor products and variants thereof, if any:

1. For proper tax classification of vapor products, applications for brand registration shall be accompanied by a product composition/formulation sheet as an additional documentary requirement indicating therein the specific type of nicotine used, i.e., nicotine salt/salt nicotine or freebase nicotine and Affidavit duly signed by the chemist/ pharmacist.
2. The product composition/formulation sheet shall be signed by a chemist or a pharmacist with his/her license number (country where applicable) following the prescribed format in ANNEX "A".
3. The product composition/formulation sheet shall be considered Final once submitted to ELTRD.
4. No revisions on the submitted packaging labels may be allowed except for the following justifiable/acceptable reasons:
 - a. Update of Graphic Health Warning (GHW) templates as required by the Department of Health; and
 - b. Change of registered address supported by an amended/updated BIR Certificate of Registration (BIR Form No. 2303).
5. No withdrawal of the previously submitted packaging label and product composition/formulation sheet shall be allowed.

All internal revenue officials, employees and others concerned are hereby directed to give this Circular as wide a publicity as possible. This Circular shall take effect immediately.



ROMEO D. LOMAGUI, JR.
Commissioner of Internal Revenue