



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
Quezon City

February 13, 2024

**REVENUE MEMORANDUM CIRCULAR NO. 26-2024**

**SUBJECT** : Availability of BIR Form Nos. 2200-AN, 2200-A and 2200-T in the Electronic Filing and Payment System (eFPS)

**TO** : All Internal Revenue Officers, Employees, and Others Concerned


This Circular is issued to announce the availability of the following BIR Forms in the Electronic Filing and Payment System (eFPS):

<u>BIR Form No.</u>	<u>Description</u>	<u>Deadline of Filing/Payment</u>
2200-AN January 2018 (ENCS)	Excise Tax Return for Automobiles and Non-Essential Goods	Before removal of the aforementioned products from the place of production.
2200-A January 2020 (ENCS)	Excise Tax Return for Alcohol Products	Before removal of the alcohol products from the place of production.
2200-T August 2022 (ENCS)	Excise Tax Return for Tobacco, Heated Tobacco, Vapor and Novel Tobacco Products	Before removal of the tobacco products from the place of production.

All mandated eFPS taxpayers who are required to file the said return and pay the corresponding tax due thereon, if any, shall use the eFPS facility effective immediately.

All internal revenue officers, employees, and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.



  
**ROMEO D. LUMAGUI, JR.**  
Commissioner of Internal Revenue

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