

REVENUE MEMORANDUM CIRCULAR NO. 082-2025

SUBJECT : *Publishing the Updated List of Registered Manufacturers/Importers/Exporters with the Corresponding Product Brands/Variants of Cigarettes, Heated Tobacco Products, Vapor Products, Novel Tobacco Products, Cigars and Chewing Tobacco Products with the Corresponding Products/Brands/Variants and Integration of the Requirements for Compliance Purposes*

TO : *All Internal Revenue Officers and Others Concerned*

This Circular is hereby issued to intensify the campaign of the Bureau of Internal Revenue against illicit tobacco products. For the information and guidance of all internal revenue officials, employees and others concerned, attached herewith are Annexes "A" to "N" reflecting the Updated List of Registered Manufacturers/Importers/Exporters with the Corresponding Products/Brands/Variants of Cigarettes, Heated Tobacco Products, Vapor Products, Novel Tobacco Products, Cigars and Chewing Tobacco Products as of August 30, 2025 reflecting the following categories:

1. Manufacturers of Locally Produced Cigarettes (Domestic) (Annex "A");
2. Manufacturers of Locally Produced Cigarettes (Export) (Annex "B");
3. PEZA-Registered Manufacturers of Cigarettes (Annex "C");
4. Importers of Cigarettes (Annex "D");
5. Manufacturers of Vapor Products (Annex "E");
6. Importers of Vapor Products (Annex "F");
7. Importers of Heated Tobacco Products (Annex "G");
8. Manufacturers of Novel Tobacco (Annex "H");
9. Importers of Novel Tobacco Products (Annex "I");
10. Manufacturers of Cigars (Annex "J");
11. Importers of Cigars (Annex "K");
12. Manufacturers of Chewing Tobacco (Annex "L");
13. Importers of Chewing Tobacco (Annex "M"); and
14. Importers of Smoking Tobacco (Annex "N").

Newly registered manufacturers/importers of cigarettes, heated tobacco products, vapor products, novel tobacco products, cigars and chewing tobacco products after August 30, 2025 shall be included in the updated list of such entities in the BIR website. As required under Revenue Regulations (RR) No. 3-2006, RR No. 7-2021 and RR No. 14-2022, Manufacturers/Importers/Exporters of Cigarettes, Heated Tobacco Products, Vapor Products, Novel Tobacco Products, Cigars, Chewing Tobacco Products and Smoking Tobacco Products must comply with the requisite registration of

brands and variants thereof within six (6) months from the date of release of this Circular to avoid penalties for noncompliance.

Furthermore, the products must comply with the requirement on Graphic Health Warning and the affixing of BIR Tax Stamps except novel tobacco products, cigars and chewing tobacco products for which Internal Revenue Stamps Integrated System (IRSIS) stamps are not yet available in the system.

All internal revenue officials, 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

By:

(SGD.) LARRY M. BARCELO, CESO IV

Deputy Commissioner

Legal Group

Officer-in-Charge

(per RDAO No. 53-2025)

Date of Signing: September 5, 2025

ANNEX A

A. Manufacturers of Locally Produced Cigarettes (Domestic)
(Updated as of August 30, 2025)

ANNEX B

B. Manufacturers of Locally Produced Cigarettes (Export)
(Updated as of August 30, 2025)

ANNEX C

C. PEZA-Registered Manufacturers of Cigarettes
(Updated as of August 30, 2025)

ANNEX D

D. Importers of Cigarettes
(Updated as of August 30, 2025)

ANNEX E

E. Manufacturers of Vapor Products
(Updated as of August 30, 2025)

ANNEX F

F. Importers of Vapor Products

(Updated as of August 30, 2025)

ANNEX G

*G. Importers of Heated Tobacco Products
(Updated as of August 30, 2025)*

ANNEX H

*H. Manufacturers of Novel Tobacco Products
(Updated as of August 30, 2025)*

ANNEX I

*I. Importers of Novel Tobacco Products
(Updated as of August 30, 2025)*

ANNEX J

*J. Manufacturers of Cigars
(Updated as of August 30, 2025)*

ANNEX K

*K. Importers of Cigars
(Updated as of August 30, 2025)*

ANNEX L

*L. Manufacturers of Chewing Tobacco Products
(Updated as of August 30, 2025)*

ANNEX M

*M. Importers of Chewing Tobacco Products
(Updated as of August 30, 2025)*

ANNEX N

*N. Importers of Smoking Tobacco Products
(Updated as of August 30, 2025)*