



BIR Form No 2200-C January 2018 Page 1	<h2 style="margin:0;">EXCISE TAX RETURN</h2> <h3 style="margin:0;">for Cosmetic Procedures</h3> <p style="font-size: small; margin: 5px 0;">Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X". Two copies must be filed with the BIR and one held by the Tax Filer.</p>	 2200-C 01/18 P1	
1 Date (MM/DD/YYYY)	2 Amended Return? <input type="checkbox"/> Yes <input type="checkbox"/> No	3 ATC X C 0 1 0	4 No. of Sheet/s Attached

Part I – Background Information			
5 Taxpayer Identification Number (TIN)	6 RDO Code		
7 Taxpayer's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)			
8 Registered Address (Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)			
		8A ZIP Code	
9 Contact Number (landline/cellphone no.)	10 Email Address		
11 Place where the invasive cosmetic procedures took place (i.e. address of clinic, hospital, etc.)			
Region		Province	City
12 Are you availing of tax relief under Special Law or International Tax Treaty? <input type="checkbox"/> Yes <input type="checkbox"/> No		12A If yes, specify	

Part II – Manner of Payment	
13 <input type="checkbox"/> Payment on Actual Performance of Services	14 <input type="checkbox"/> Prepayment / Advance Deposit
15 <input type="checkbox"/> Other Similar Schemes (specify)	


Part III – Payments and Application	
16 Excise Tax Due (from Part V - Schedule 1, Column H)	
17 Less: 17A Balance Carried Over from Previous Return	
17B Creditable Excise Tax, if applicable	
17C Total (Sum of Items 17A and 17B)	
18 Net Tax Due/(Overpayment) (Item 16 less Item 17C)	
19 Less: Payment on Returns Previously Filed for the Same Period, if amended return	
20 Tax Still Due/(Overpayment) (Item 18 less Item 19)	
21 Add: Penalties 21A Surcharge	
21B Interest	
21C Compromise	
21D Total Penalties (Sum of Items 21A to 21C)	
22 Amount Payable/(Overpayment) (Sum of Items 20 and 21D)	
23 Less: Payment Made Today 23A Tax Payment/Deposit	
23B Penalties (from Item 21D)	
23C Total Payment Made Today (Sum of Items 23A & 23B)	
24 Balance to be Carried Over to Next Return (Item 22 less Item 23C)	

I/We declare under the penalties of perjury that this return, and all its attachments, have been made in good faith, verified by me/us, and to the best of my/our knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof. Further, I/we give my/our consent to the processing of my/our information as contemplated under the *Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes. (If Authorized Representative, attach authorization letter)

For Individual:	For Non-Individual:
Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent <i>(Indicate Title/Designation and TIN)</i>	Signature over Printed Name of President/Vice President/Authorized Officer or Representative/Tax Agent <i>(Indicate Title/Designation and TIN)</i>
Tax Agent Accreditation No. Attorney's Roll No. (if applicable)	Date of Issue (DD/MM/YYYY)
	Date of Expiry (MM/DD/YYYY)

Part IV – Details of Payment				
Particulars	Drawee Bank/Agency	Number	Date (MM/DD/YYYY)	Amount
25 Cash/Bank Debit Memo				
26 Check				
27 Tax Debit Memo				
28 Others (specify)				
Machine Validation/Revenue Official Receipt Details (if not filed with an Authorized Agent Bank)			Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)	

*NOTE: Please read the BIR Data Privacy Policy found in the BIR website (www.bir.gov.ph)

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TIN	Taxpayer's Name	

Part V - Schedule									
Schedule 1 – Summary of Cosmetic Procedures Performed									
COSMETIC PROCEDURES PERFORMED			GROSS RECEIPTS				AMOUNT COLLECTED		
Non-Invasive	Invasive		Non-Invasive	Invasive			Excise Tax <i>H=[(E + F) x 5%]</i>	VAT <i>I=[(D+E+G+H)x12%]</i>	Total Amount Billed <i>J=(Sum of D to I)</i>
Exempt (A)	Excisable (B)	Non-Excisable (C)	Net of VAT (D)	Excisable (Net of VAT and Excise) (E)	Excisable (VAT Exempt) (F)	Non-Excisable (Net of VAT) (G)			
TOTAL EXCISE TAX DUE (To Part III, Item 16)									

Guidelines and Instructions for BIR Form No. 2200-C (January 2018)

Excise Tax Return for Cosmetic Procedures

Who Shall File

This return shall be filed in triplicate by any person, whether natural or juridical, performing invasive cosmetic procedures, surgeries, and body enhancements directed solely towards improving, altering, or enhancing the patient's appearance and do not meaningfully promote the proper functions of the body or prevent or treat illness or disease and liable to pay excise tax.

When and Where to File and/or Pay

This excise return shall be filed and the excise tax due, if any, shall be paid at the same time within ten (10) days following the close of the month.

The return shall be filed and the excise tax paid with any Authorized Agent Bank (AAB) under the jurisdiction of the Large Taxpayers Service/Revenue district Office where the taxpayer (Head Office of the business establishment) is registered.

For taxpayers located outside the National Capital Region (NCR) and there are no duly Authorized Agent Banks within the municipality or city, the return shall be filed and payments be made to the Collection Agent where such taxpayer (Head Office of the business establishment) is registered.

In cases of no invasive cosmetic procedures performed, the return shall still be filed with the Excise Large Taxpayers Field Operations Division (ELTFOD) for Large Taxpayers or the concerned Revenue District Office for taxpayers in the NCR or Excise Tax Area (EXTA) in Regional Offices for taxpayers outside NCR.

Taxpayers filing via Electronic Filing and Payment System (eFPS) shall comply with the provisions of the eFPS regulations.

Penalties

There shall be imposed and collected as part of the tax:

1. A surcharge of twenty-five percent (25%) for the following violations:
 - a. Failure to file any return and pay the amount of tax or installment due on or before the due date; or
 - b. Filing a return with a person or office other than those with whom it is required to be filed, unless otherwise authorized by the Commissioner; or

- c. Failure to pay the full or part of the amount of tax shown on the return, or the full amount of tax due for which no return is required to be filed on or before the due date; or
 - d. Failure to pay the deficiency tax within the time prescribed for its payment in the notice of assessment.
2. A surcharge of fifty percent (50%) of the tax or of the deficiency tax, in case any payment has been made before the discovery of the falsity or fraud, for each of the following violations:
 - a. Willful neglect to file the return within the period prescribed by the Code or by rules and regulations; or
 - b. A false or fraudulent return is willfully made.
 3. Interest at the rate of double the legal interest rate for loans or forbearance of any money in the absence of an express stipulation as set by the Bangko Sentral ng Pilipinas from the date prescribed for payment until the amount is fully paid: Provided, That, in no case shall the deficiency and the delinquency interest prescribed under Section 249 Subsections (B) and (C) of the National Internal Revenue Code, as amended, be imposed simultaneously.
 4. Compromise penalty as provided under applicable rules and regulations.

Note: All background information must be properly filled out.

- The last 5 digits of the 14-digit TIN refers to the branch code
- All returns filed by an Accredited Tax Agent on behalf of a taxpayer shall bear the following information:
 - A. For Individual (CPAs, members of GPPs, and others)
 - a.1 Taxpayer Identification Number (TIN); and
 - a.2 BIR Accreditation Number, Date of Issue, and Date of Expiry.
 - B. For members of the Philippine Bar (Lawyers)
 - b.1 Taxpayer Identification Number (TIN);
 - b.2 Attorney's Roll Number;
 - b.3 Mandatory Continuing Legal Education (MCLE) Compliance Number; and
 - b.4 BIR Accreditation Number, Date of Issue, and Date of Expiry