REVENUE MEMORANDUM CIRCULAR NO. 79-2022 issued on June 10, 2022 publishes the Updated List of Registered Manufacturers/Importers/Exporters with the Corresponding Product Brands/Variants of Cigarettes, Heated Tobacco and Vapor Products as of May 31, 2022 and integrates the requirements for compliance purposes. The said List reflects the following product category:

a. Cigarette Brands by PEZA-Registered Manufacturers;
b. Cigarette Brands by Local Manufacturers (Export);
c. Cigarette Brands by Local Manufacturers (Domestic);
d. Importers of Cigarette Brands;
e. Importers of Heated Tobacco Products;
f. Manufacturers of Vapor Products; and
g. Importers of Vapor Products.

Newly-registered excisable articles after May 31, 2022 shall be included in the updated list of products in the BIR website within thirty (30) days from the date of registration or based on official notification from taxpayer as to product availability in the market. As required under Revenue Regulations No. 7-2021, the minimum/floor price of cigarette, heated tobacco and vapor tobacco products shall be the total production cost/expenses of the cheapest brand of tobacco product including the sum of Excise Tax and Value-Added Tax (VAT) based on submitted Sworn Declarations. With this as a rule the floor price or minimum price per pack of cigarette shall be as follows:

Net Cost of Cigarette per Cheapest Brand of Cigarette	₱18.65
Add: Excise Tax	55.00
TOTAL	73.65
Add: VAT	8.84
Floor/Minimum Price	₱ 82.49

The products must comply also with the requirement on Graphic Health Warning and the affixing of BIR Tax Stamps, except for vapor products where Internal Revenue Stamps Integrated System (IRSIS) stamps are not yet available in the system.

Any product not included in the list, no BIR Tax Stamp, absence of the mandated graphic health warning and product which is lower than the floor/minimum price shall be considered as unauthorized/illicit subject to seizure/apprehension.