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“SEC. 6. PAYMENT OF THE PRICE OF INTERNAL REVENUE STAMPS, ESCALATION PROVISIONS. – After the approval of the order of internal revenue stamps and prior to its release from the APO designated plant, the price thereof shall be paid by the importer or local manufacturer of cigarettes to APO in the amount of FIFTEEN CENTAVOS (P0.15) per piece of internal revenue stamp.

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“SEC. 9. AFFIXTURE OF STAMPS. – Subject to the transitory provisions of Section 13 hereof, and except as provided herein, all importations and removals from the place of production of cigarettes shall be affixed with the internal revenue stamps prescribed by these regulations.

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The internal revenue stamp shall be affixed at the upper portion of the immediate container of the cigarettes (e.g. hard pack, soft pack, tin can, shall include the packages containing cigarettes packed in five (5) sticks and/or ten (10) sticks, etc.), regardless of the number of sticks contained therein, overlapping the intended opening of the immediate container in such a manner as to effectively sealed container and prevent the removal of the sticks of cigarettes without breaking the said stamp, before the immediate container is wrapped in cellophane or transparent wrapper, However, for containers of cigarettes with pictogram, the internal revenue stamp may be affixed at the side overlapping the intended opening of the immediately container in a manner as to effectively sealed container and prevent the removal of the sticks prescribed under existing law, rules and regulations.

Provided further, that cigarettes packed in five (5) sticks and/or ten (10) sticks bundled in packs of twenties (20s) and other packaging combinations of not more than twenty (20) shall be taxed as one, but, the internal revenue stamps affixed to these cigarettes shall be equivalent to the number of packs bundled together.

“SEC. 13. TRANSITORY PROVISIONS. – The following transitory provisions shall be strictly observed:

- (a) xxx xxx xxx
- (b) xxx xxx xxx

(c) No later than January 1, 2018, all locally manufactured packs of cigarettes to be removed from place of production shall be affixed with the new internal revenue stamps prescribed by these Regulations.

R.G. Manabat & Co.  
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(d) With respect to imported cigarettes, no importation and subsequent release of cigarette from customhouse shall be allowed unless the **new internal revenue stamps** shall have been affixed thereto effective **June 1, 2018**.

(e) **Effective September 1, 2018**, all cigarettes manufactured in the Philippines and/or imported into the Philippines found in the market shall have been affixed with the **said new stamps**.

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**SECTION 3. REPEALING CLAUSE.** – The provisions of any existing rules and regulations or rulings or portions thereof, which are contrary to or inconsistent with the provision of these Regulations are hereby revoked, repealed or amended accordingly.

**SECTION 4. EFFECTIVITY.** – These Regulations shall take effect fifteen (15) days after publication in any leading newspaper of general circulation.

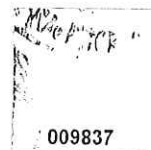
  
**CARLOS G. DOMINGUEZ**  
Secretary of Finance

Recommending Approval:

  
**CAESAR R. DULAY**

Commissioner of Internal Revenue

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