



Legal Watch

REVENUE MEMORANDUM CIRCULAR NO. 85-2026



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SUMMARY

Publishing 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, Smoking Tobacco Products and Chewing Tobacco Products and Integration of the Requirements for Compliance Purposes

The Circular was issued by the BIR to intensify its campaign against illicit tobacco products by 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, smoking tobacco products and chewing tobacco products as of 31 March 2026.

Newly registered manufacturers/importers/exporters after 30 June 2026 shall be included in the updated list in the BIR website. As required under Revenue Regulations (RR) No. 03-2006, RR No. 07-2021, and RR No. 14-2022, Manufacturers/Importers/Exporters of cigarettes, heated tobacco products, vapor products, novel tobacco products, cigars, smoking tobacco products and chewing 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.

* Agency Name

Bureau of Internal Revenue
(BIR)

* Issuance Title

Refer to summary

* Issuance Date

31 July 2026

* Link

https://bir-cdn.bir.gov.ph/BIR/pdf/RMC%20No.%2085-2026_redacted-compressed.pdf

