

REVENUE MEMORANDUM CIRCULAR NO. 41-2026 issued on April 30, 2026 publishes 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. The Updated List as of December 31, 2025 reflects the following categories:

- a. Manufacturers of Locally Produced Cigarettes (Domestic);
- b. Manufacturers of Locally Produced Cigarettes (Export);
- c. PEZA-Registered Manufacturers of Cigarettes;
- d. Importers of Cigarettes;
- e. Manufacturers of Vapor Products;
- f. Importers of Vapor Products;
- g. Importers of Heated Tobacco Products;
- h. Manufacturers of Novel Tobacco Products;
- i. Importers of Novel Tobacco Products;
- j. Manufacturers of Cigars;
- k. Importers of Cigars;
- l. Manufacturers of Chewing Tobacco Products;
- m. Importers of Chewing Tobacco Products; and
- n. Importers of Smoking Tobacco Products.

Newly-registered manufacturers/importers/exporters of cigarettes, heated tobacco products, vapor products, novel tobacco products, cigars, smoking tobacco products, and chewing tobacco products after December 31, 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, 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 non-compliance.

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.