

PROVIDING FOR THE REVISED TAX RATES ON TOBACCO PRODUCTS PURSUANT TO THE PROVISIONS OF REPUBLIC ACT NO. 10963, OTHERWISE KNOWN AS “TAX REFORM FOR ACCELERATION AND INCLUSION (TRAI...

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Adopted: 05 January 2018

Date Filed: 26 January 2018

SECTION 1. SCOPE. - Pursuant to the provisions of Section 244 in relation to Section 245 of the National Internal Revenue Code of 1997 (NIRC), as amended and Section 84 of Republic Act No. 10963, otherwise known as “Tax Reform for Acceleration and Inclusion (TRAIN) Law”, these Regulations are hereby promulgated to provide for the revised tax rates on cigarettes, amending certain provisions of Revenue Regulations (RR) No. 17-2012.

SEC. 2. AMENDATORY PROVISIONS. - The provisions of Section 3 Items B(4) and B(5) of RR No. 17-2012 is hereby amended as follows:

“SEC. 3. REVISED RATES AND BASES OF THE SPECIFIC TAX. - There shall be levied, assessed and collected an excise tax on tobacco products, in accordance with the following schedule:

PRODUCT

DAT E OF EFFECTI VI TY OF TAX RATES

January 1, 2018 until June 30, 2018

July 1, 2018 until December 31 , 2019

January 1, 2020 until
December 31 , 2021

January 1, 2022 until December 31 , 2023

Januar y 1 , 2024 onwards

xxx

B . TOBACCO PRODUCTS

xxx

Pe r Pack

Pe r Pack

Pe r Pack

Pe r Pack

Effective 1 / 1/ 2024, t he specific t ax rate shall be i ncreased by 4% every year thereaft er

(4) Ci garettes packed by hand

Ph p 32. 50

Ph p 35. 00

Ph p 37. 50

Ph p 40. 00

(5) Cigarettes packed by machine

Ph p 32. 50

Ph p 35. 00

Ph p 37. 50

Ph p 40. 00

xxx

SEC. 4. REPEALING CLAUSE. - All regulations, rulings or orders or portions thereof not consistent with the provisions of these Regulations are hereby revoked, repealed or amended accordingly.

SEC. 5. EFFECTIVITY CLAUSE. - These Regulations shall take effect immediately following its publication in a newspaper of general circulation.

(SGD) CARLOS G. DOMINGUEZ

Secretary of Finance

Recommending Approval:

(SGD) CAESAR R. DULAY
Commissioner of Internal Revenue

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