

AMENDING SECTION 2 OF REVENUE REGULATIONS NO. 14-97, OTHERWISE KNOWN AS REVENUE REGULATIONS GOVERNING THE IMPOSITION OF EXCISE TAXES ON AUTOMOBILES AND OTHER MOTOR VEHICLES

BIR REVENUE REGULATIONS NO. 14-99, October 13, 1999

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/44c1171349b1/>

SECTION 1. Scope. — Pursuant to the provisions of Section 244, in relation to Section 243 of the National Internal Revenue Code of 1997, these regulations are hereby promulgated to implement the provisions of Section 149 of Title VI, Chapter VI of the said Code, imposing excise taxes on automobiles and other motor vehicles.

SECTION 2. Amended provisions. — Section 2 of Revenue Regulations No. 14-97 is hereby amended and shall now read as follows:

a. Automobile — shall be defined as a four (4) or more wheeled vehicle other than trucks or passenger jeepneys, as defined under R.A. 4136 and R.A. 1138, which is propelled by gasoline, diesel, electricity or any other motive power, and specially designed to transport persons and not primarily to transport freight or merchandise. It shall include utility or light commercial vehicles designed for passenger use with seats for less than ten (10) passengers, including the driver. The number of seats shall be determined in accordance with the rules stated in the fifth paragraph below.

Provided, that the manufacturer's technical specifications as stated in the manufacturer's certification and manufacturer's catalogue or brochure must show that the vehicle has met the requirements of these regulations on the number of seats, seatbelts, seat and feet space measurements and must likewise contain the model code of the vehicle. Vehicles that do not have manufacturer's certification and manufacturer's catalogues or brochures or whose manufacturer's certification and manufacturer's catalogues or brochures do not contain the required information, or show that the vehicle do not meet the requirements of this regulation shall be subject to tax under Section 149 of the Tax Code as an automobile.

Provided, further, that ocular inspection must be conducted in all cases, taking careful consideration of several factors, particularly the seat and feet space measurement, for the proper determination as to whether said vehicle is an automobile. A written report of each ocular inspection must be prepared by the inspecting officer to enable the reviewing officer to determine whether the vehicle inspected meets the criteria of an automobile as defined in these regulations.

Provided, further, that notwithstanding any contrary rule, closed or covered four-wheel drive vehicles, primarily designed to carry passengers, regardless of the number of seats, shall be considered and taxed as an automobile for purposes of these regulations starting February 1, 2000.

For the uniform application of the number of seats criterion, the passenger seats must conform to the following rules and area specifications:

1. Each seat shall be a horizontal rectangular area with seat and feet space of not less than thirty-five centimeters

(35 cm.) wide and sixty centimeters (60 cm.) long for each passenger and fifty centimeters (50 cm.) wide and sixty centimeters (60 cm.) long for the driver or operator.

2. The requirements of the Seatbelts Use Act of 1999 (R.A. 8753) must be complied with for a seat to be counted as such for purposes of these regulations.

3. In all cases where there is a variance in the determination of the correct number of seats, the number of seats shown in the manufacturer's certification and catalogue or brochure shall prevail.

SECTION 3. These Regulations shall take effect immediately.

Adopted: 13 Oct. 1999

(SGD.) EDGARDO B. ESPIRITU

Secretary of Finance

RECOMMENDING APPROVAL:

(SGD.) BEETHOVEN L. RUALO

Commissioner of Internal Revenue

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.