

INCREASE OF EXCISE TAX RATES ON ALCOHOL AND TOBACCO PRODUCTS PURSUANT TO RA NO. 9334

BIR REVENUE MEMORANDUM CIRCULAR NO. 95-2010, December 10, 2010

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As prescribed by the provisions of Republic Act No. 9334 and implemented by Revenue Regulations No. 3-2006, the excise tax rates on alcohol and tobacco products will be increased effective January 1, 2011.

For the information of the taxpaying public, all revenue officials and employee are enjoined to give this Circular as wide as publicity as possible.

Adopted: 10 December 2010

(SGD.) KIM S. JACINTO-HENARES

Commissioner of Internal Revenue

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