NATIONAL ADMINISTRATIVE REGISTER · NOVEMBER 14, 2013

# INCREASE OF ADDITIONAL RESEARCH AND REGULATION (R&R) FEE FOR TOBACCO ACCEPTANCES AND/OR DELIVERIES TO LOCAL CIGAR/CIGARETTE MANUFACTURERS (CMS) EFFECTIVE TRADING YEAR 2014

*NTA MEMORANDUM CIRCULAR NO. 005, S. 2013, November 14, 2013*

Read online (full-text search, related cases, audio case brief): https://batas.org/library/d9db1cab8811/

By virtue of the powers conferred into the NTA pursuant to Executive Order No. 245 and Administrative Order No. 31, Series of 2012 with the subject: DIRECTING AND AUTHORIZING ALL HEADS OF DEPARTMENTS, BUREAUS, COMMISSIONS, AGENCIES, OFFICES AND INSTRUMENTALITIES OF THE NATIONAL GOVERNMENT, INCLUDING GOVERNMENT-OWNED AND/OR -CONTROLLED CORPORATIONS (GOCCs), TO RATIONALIZE THE RATES OF THEIR FEES AND CHARGES, INCREASE THEIR EXISTING RATES AND IMPOSE NEW FEES AND CHARGES which specifically requires, among others, that the evaluation of new increased fees and charges needs to be coordinated with the stakeholders to ensure that the rates are just and reasonable, and after a series of consultative meetings with the stakeholders of the tobacco industry, the rate of R&R Fee is hereby increased, as follows:

Section 1. Increased Additional R&R Fee for Cigar/Cigarette Manufacturers. All CMs shall pay the an increased additional R&R Fee of PhP0.15 in addition to the rate of PhP0.80, or a total of PhP0.95, per kilogram, of all locally grown leaf tobacco accepted/purchased by their affiliated/satellite Trading Centers. The billing of R&R Fee for CMs shall be prepared by the NTA Finance Department based from the consolidated data prepared by the NTA Regulation Department using the Notice of Billing issued by the NTA Provincial Branch Offices.

Section 2. Deadline for Payment and Penalties for Late Payments. The deadline for payment of R&R Fee shall be in accordance with the Trading Rules and Regulations, which should not be later than three (3) calendar days from receipt of the billing. Late payments shall be charged with a penalty of three percent (3%) per month, compounded monthly.

SECTION 3. Separability Clause. - If any provision of these rules and regulations is held invalid or unconstitutional, other provisions not affected thereby shall continue to be in full force and effect.

Section 4. Miscellaneous Provisions. All issuances, circulars, orders or agreements inconsistent herewith are hereby repealed or amended accordingly.

Section 5. Effectivity. This Memorandum Circular shall take effect on 01 January 2014. The foregoing shall be published in a newspaper of general circulation and filed with the Office of the Administrative Registrar (ONAR) not later than December 15, 2013.

For the guidance and compliance of all concerned.

APPROVED UNDER BOARD RESOLUTION NO. 356-2013 DATED 14 NOVEMBER 2013.

(SGD) EDGARDO D. ZARAGOZA
Administrator and Vice-Chairman



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