

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

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

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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