

**[ BIR REGULATIONS NO. 12-2004, December 28, 2004 ]**

**PROVIDING FOR THE REVISED TAX RATES ON ALCOHOL AND TOBACCO PRODUCTS INTRODUCED ON OR BEFORE DECEMBER 31, 1996, AND FOR THOSE ALCOHOL AND TOBACCO PRODUCTS COVERED BY REVENUE REGULATIONS NO. 22-2003 AND 23-2003, IMPLEMENTING REPUBLIC ACT NO. 9334, OTHERWISE KNOWN AS "AN ACT INCREASING THE EXCISE TAX RATES IMPOSED ON ALCOHOL AND TOBACCO PRODUCTS, AMENDING FOR THE PURPOSE SECTIONS 131, 141, 142, 143, 144, 145, AND 288 OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED"**

*SECTION 1. Scope* - Pursuant to the provisions of Section 244, in relation to Sections 131, 141, 142, 143, 144, 145, and 288 of the National Internal Revenue Code of 1997, as amended by Republic Act No. 9334, this Revenue Regulations is being issued to initially provide for the new revised tax rates for alcohol and tobacco products which were:

- a. Introduced on or before December 31, 1996, and
- b. Enumerated in Revenue Regulations No. 22-2003 and 23-2004.

Provided, that tax rates provided herein for the alcohol and tobacco products referred to may be subject to such modification, and terms and conditions provided for in Republic Act No. 9334. Provided, further, that additional revenue regulations shall be issued to provide for the tax rate for alcohol and tobacco products not otherwise covered by this Revenue Regulations, and to implement the other provisions of Republic Act No. 9334, not otherwise covered herein.

*SECTION 2. Tax Rates for Alcohol and Tobacco Products Introduced on or Before December 31, 1996, and Those Enumerated Under Revenue Regulations No. 22-2003, and 23-2004.*

*SECTION 3. Repealing Clause* - All regulations, rulings or orders, or portions thereof which are inconsistent with the provisions of these regulations are hereby revoked.

*SECTION 4. Effectivity* - These regulations shall take effect immediately upon approval hereof.

Adopted: 28 Dec. 2004

(SGD.) JUANITA D. AMATONG  
*Secretary of Finance*

Recommending Approval: