

[BIR REGULATIONS NO. 17-99, December 16, 1999]

IMPLEMENTING SECTIONS 141, 142, 143 AND 145 (A) AND (C) (1), (2), (3) AND (4) OF THE NATIONAL INTERNAL REVENUE CODE OF 1997 RELATIVE TO THE INCREASE OF THE EXCISE TAX ON DISTILLED SPIRITS, WINES, FERMENTED LIQUORS AND CIGARS AND CIGARETTES PACKED BY MACHINE BY TWELVE PERCENT (12%) ON JANUARY 1, 2000.

Pursuant to Section 244 in relation to Sections 141, 142, 143 and 145 of the National Internal Revenue Code of 1997, these Regulations are hereby promulgated to implement the twelve percent (12%) increase of the excise tax on distilled spirits, wines, fermented liquors and cigars and cigarettes packed by machine by January 1, 2000.

SECTION 1. New Rates of Specific Tax . The specific tax rates imposed under the following sections are hereby increased by twelve percent (12%) and the new rates to be levied, assessed, and collected are as follows:

SECTION DESCRIPTION OF ARTICLES	PRESENT SPECIFIC TAX RATES (Prior to January 1, 2000)	NEW SPECIFIC TAX RATES (Effective January 1, 2000
141 DISTILLED SPIRITS		
a. 1. If produced from sap of nipa, coconut cassava, camote or buri palm or from the juice, syrup or sugar of the cane, provided such materials are produced commercially in the in the countries where they are processed	P8.00/proof liter	P8.96/proof liter
a.2. If produced in Pot Still by small distiller or other similar primary distilling apparatus of a distiller producing not more than 100 liters a day containing not more than fifty percent (50%) alcohol by volume	P4.00/proof liter	P4.48/proof liter

b. If produced from raw materials other than above

(1) Net Retail Price per bottle of 750 ml. volume capacity (excluding VAT & Excise) is less than P250.00

P75.00/proof
liter

P84.0/proof
liter

(2) Net Retail Price per bottle of 750 ml/ volume capacity (excluding VAT & Excise) is P250.00 up to P675.00

P150.00/proof
liter

P168.00/proof
liter

(3) Net Retail Price per bottle of 750 ml. volume capacity (excluding VAT & Excise) is more than P675.00

P300.00/proof
liter

P336.00/proof
liter

142 WINES

a. Sparkling wines/champagne regardless of proof

(1) Net Retail Price per bottle (excluding VAT & Excise) is P500.00 or less

P100.00/liter

P112.00/liter

(2) Net Retail Price per bottle (excluding VAT & Excise) is more than P500.00

P300.00/liter

P336.00/liter

b. Still Wines containing 14% of alcohol by volume or less

P12.00/liter

P13.44/liter

c. Still Wines containing more than 14% but not more than 25% of alcohol by volume

P24.00/liter

P26.88/liter

143 FERMENTED LIQUORS

a. Net Retail price per liter (excluding VAT & excise) is less than P14.50

P6.15/liter

P6.89/liter

b. Net Retail price per liter (excluding VAT & Excise) is P14.50 up to P22.00

P12.15/liter

P10.25/liter

c. Net Retail Price per liter (excluding VAT & Excise) is more than P22.00

P12.15/liter

P13.61/liter

145 CIGAR AND CIGARTTES