

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

March 10, 2004

REVENUE MEMORANDUM ORDER NO. 9-2004

SUBJECT : Creation and Dropping of Alphanumeric Tax Codes (ATC) of Selected Revenue Sources Subject to Excise Tax

TO : All Collection Agents, Revenue District Officers and Other Internal Revenue Officers Concerned

I. Objective :

In connection with the Tax Forms Enhancement Program and the implementation of Republic Act No. 9224 , Rationalizing the Excise Tax on Automobiles, Amending for the Purpose of the National Internal Revenue Code of 1997 and for other Purposes, the following ATCs are hereby dropped and created:

A. The following ATCs are hereby dropped:

| KIND OF TAXES | ISSUANCE/ LEGAL BASIS/ REASONS | ATC |
|--|--|-------|
| 1. Automobiles (gasoline), engine displacement up to 1600 cc | Per Memorandum of ACIR, TAS dated 10/02/03 | XG020 |
| 2. Automobiles (gasoline), engine displacement of 1601cc to 2000cc | | XG030 |
| 3. Automobiles (gasoline), engine displacement of 2001cc to 2700cc | | XG040 |
| 4. Automobiles (gasoline), engine displacement of 2701cc or over | | XG050 |
| 5. Automobiles (diesel), engine displacement up to 1800 cc | | XG060 |
| 6. Automobiles (diesel), engine displacement of 1801cc to 2300cc | | XG070 |
| 7. Automobiles (diesel), engine displacement of 2301cc to 3000cc | | XG080 |
| 8. Automobiles (diesel), engine displacement of 3001cc or over | | XG090 |

B. The following ATCs are hereby created:

| KIND OF TAXES | ISSUANCE/ LEGAL BASIS/ REASONS | ATC |
|---|--------------------------------------|-------|
| Excise Taxes on Miscellaneous and Non- Essential Goods | RA No. 9224 | |
| 1. Passenger cars with net manufacturer's/importer's selling price of up to P 600,000 | | XG021 |
| 2. Passenger cars with net manufacturer's/importer's selling price of over P 600,000 to P 1.1 million | | XG022 |
| 3. Passenger cars with net manufacturer's/importer's selling price of over P 1.1 million to P 2.1 million | | XG023 |
| 4. Passenger cars with net manufacturer's/importer's selling price of over P 2.1 million | | XG024 |

| KIND OF TAXES | ISSUANCE/ LEGAL BASIS/ REASONS | ATC |
|---|--------------------------------------|-------|
| 5. Utility vehicles with net manufacturer's/importer's selling price up to P 600,000 | RA No. 9224 | XG031 |
| 6. Utility vehicles with net manufacturer's/importer's selling price of over P 600,000 to P 1.1 million | | XG032 |
| 7. Utility vehicles with net manufacturer's/importer's selling price of over P 1.1 million to P 2.1 million | | XG033 |
| 8. Utility vehicles with net manufacturer's/importer's selling price of over P 2.1 million | | XG034 |
| 9. Passenger vans with net manufacturer's/importer's selling price of up to P 600,000 | | XG041 |
| 10. Passenger vans with net manufacturer's/importer's selling price of over P 600,000 to P 1.1 million | | XG042 |
| 11. Passenger vans with net manufacturer's/importer's selling price of over P 1.1 million to P 2.1 million | | XG043 |
| 12. Passenger vans with net manufacturer's/importer's selling price of over P 2.1 million | | XG044 |
| 13. Pick-ups with net manufacturer's/importer's selling price of up to P 600,000 | | XG051 |
| 14. Pick-ups with net manufacturer's/importer's selling price of over P 600,000 to P 1.1 million | | XG052 |
| 15. Pick-ups with net manufacturer's/importer's selling price of over P 1.1 million to P 2.1 million | | XG053 |
| 16. Pick-ups with net manufacturer's/importer's selling price of over P 2.1 million | | XG054 |
| 17. Others with net manufacturer's/importer's selling price of up to P 600,000 | | XG061 |
| 18. Others with net manufacturer's/importer's selling price of over P 600,000 to P 1.1 million | | XG062 |
| 19. Others with net manufacturer's/importer's selling price of over P 1.1 million to P 2.1 million | | XG063 |
| 20. Others with net manufacturer's/importer's selling price of over P 2.1 million | | XG064 |

II. Repealing Clause :

This Revenue Memorandum Order revises portions of all other issuances inconsistent herewith.

III. Effectivity :

This Revenue Memorandum Order shall take effect immediately.

(Original Signed)
GUILLERMO L. PARAYNO, Jr.
Commissioner of Internal Revenue