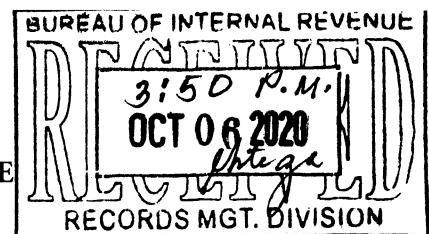




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



September 11, 2020

REVENUE MEMORANDUM ORDER NO. 32 - 2020

SUBJECT : Creation and Modification of Alphanumeric Tax Code (ATC) for Excise Tax in BIR Form No. 2200-AN (Excise Tax Return for Automobiles and Non-Essential Goods) Pursuant to the Implementation of Republic Act (RA) No. 10963, also Known as Tax Reform for Acceleration and Inclusion (TRAIN) Law

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

I. OBJECTIVE:

To facilitate the proper accounting and monitoring of tax collection from Excise Tax in BIR Form No. 2200-AN (Excise Tax Return for Automobiles and Non-Essential Goods), in connection with the implementation of RA No. 10963.

II. THE FOLLOWING ATCs ARE HEREBY CREATED:

ATC	Description	Tax Rate	Legal Basis	BIR Form No.
XG071	Hybrid Vehicles	50% of the applicable excise tax rate*	RA No. 10963	2200-AN
XG072	Over P600,000 to P1,000,000	50% of the applicable excise tax rate*	RR No. 5-2018	
XG073	Over P1,000,000 to P4,000,000	50% of the applicable excise tax rate*		

III. THE FOLLOWING ATCs ARE HEREBY MODIFIED:

EXISTING (per ATC Handbook)			MODIFIED/NEW			BIR FORM NO.
ATC	Description	Tax Rate	Description	Tax Rate	Legal Basis	
XG021	Passenger Cars	2%	Passenger cars	Up to P600,000 4%	RA No. 10963	2200-AN
XG022	Up to P600,000	P12,000 plus 20% of the value in excess of P600,000	Up to P600,000	10%	RR No. 5-2018	
XG023	Over P600,000 to P1.1 Million	P112,000 plus 40% of the value in excess of P1,100,000	Over P1,000,000 to P4,000,000	20%		
XG024	Over P1.1 Million to P2.1 Million	P512,000 plus 60% of the value in excess of P2,100,000	Over P4,000,000	50%		
XG031	Utility Vehicles	2%	Utility Vehicles	Up to P600,000 4%		
XG032	Up to P600,000	P12,000 plus 20% of the value in excess of P600,000	Up to P600,000	10%		
XG033	Over P600,000 to P1.1 Million	P112,000 plus 40% of the value in excess of P1,100,000	Over P1,000,000 to P4,000,000	20%		
XG034	Over P1.1 Million to P2.1 Million	P512,000 plus 60% of the value in excess of P2,100,000	Over P4,000,000	50%		

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EXISTING (per ATC Handbook)			MODIFIED/NEW			BIR FORM NO.
ATC	Description	Tax Rate	Description	Tax Rate	Legal Basis	
XG041	Passenger Vans		Passenger Vans			
XG042	Up to P600,000	2%	Up to P600,000	4%	RA No. 10963	
XG042	Over P600,000 to P1.1 Million	P12,000 plus 20% of the value in excess of P600,000	Over P600,000 to P1,000,000	10%	RR No. 5-2018	
XG043	Over P1.1 Million to P2.1 Million	P112,000 plus 40% of the value in excess of P1,100,000	Over P1,000,000 to P4,000,000	20%		
XG044	Over P2.1 Million	P512,000 plus 60% of the value in excess of P2,100,000	Over P4,000,000	50%		
XG068	Purely Electric Hybrid Vehicles	Exempt	Purely Electric Vehicles	Exempt		
XG065	Hybrid Vehicles		Hybrid Vehicles		50% of the applicable excise tax rate*	
XG065	Up to P600,000	4%	Up to P600,000			
XG065	Over P600,000 to P1,000,000	10%				
XG065	Over P1,000,000 to P4,000,000	20%				
XG065	Over P4,000,000	50%				

*50% of the applicable excise tax rates on automobiles under Section 149 of NIIRC, as amended

IV. REPEALING CLAUSE:

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

V. EFFECTIVITY:

This RMO shall take effect immediately.

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CAESAR R. DULAY
Commissioner of Internal Revenue

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