

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

December 28, 2004

REVENUE REGULATIONS No. 12-2004

SUBJECT : 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.”

TO : All Internal Revenue Officers and Others Concerned.

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.

A. Local Distilled spirits Brands Produced from Sap of Nipa, Coconut, etc. covered by Section 141 (b)

Brand/Type of Spirits (All in 750 ml. /Bottle)		Size (ml)	Proof	Proof Liter per Bottle	Excise Tax Per Bottle 1.01.2005	Excise Tax Per Bottle 1.01.2007	Excise Tax Per Bottle 1.01.2009	Excise Tax Per Bottle 1.01.2011
1 .	Ginebra San Miguel (bilog)	250	80	0.200	2.33	2.52	2.72	2.94
2 .	Ginebra San Miguel (bilog)	350	80	0.280	3.26	3.52	3.80	4.11
3 .	Ginebra San Miguel (quatro cantos)	350	80	0.280	3.26	3.52	3.80	4.11
4 .	Ginebra San Miguel (quatro cantos)	700	80	0.560	6.52	7.04	7.60	8.21
5 .	Anejo Rum 65 Flat 5 years	375	80	0.300	3.49	3.77	4.07	4.40
6 .	Anejo Rum 65	375	65	0.244	2.80	3.02	3.26	3.52
7 .	White Castle 5 years	375	80	0.300	3.49	3.77	4.07	4.40
8 .	White Castle Whisky	750	80	0.600	6.99	7.55	8.15	8.80
9 .	Cherry Brandy	750	65	0.488	5.68	6.13	6.62	7.15
10 .	Tanduay Rhum 5 years	375	80	0.300	3.49	3.77	4.07	4.40
		750	80	0.600	6.99	7.55	8.15	8.80
11 .	Tondena Manila Rum Silver LN	750	80	0.600	6.99	7.55	8.15	8.80
12 .	Cooler	300	20	0.060	0.70	0.76	0.82	0.88
13 .	Emperador Brandy	187	80	0.150	1.75	1.89	2.04	2.20
		375	80	0.300	3.49	3.77	4.07	4.40
		750	80	0.600	6.99	7.55	8.15	8.80
14 .	Napoleon VSOP	375	84	0.315	3.67	3.96	4.28	4.62
		750	84	0.630	5.88	6.35	6.86	7.41
15 .	Napoleon 5 years	375	84	0.315	3.67	3.96	4.28	4.62
16 .	VOS Brandy 5 years	375	80	0.300	3.49	3.77	4.07	4.40
17 .	VOS Brandy Special Edition	375	80	0.300	3.49	3.77	4.07	4.40

18	.	White Castle Whisky	187	80	0.150	1.74	1.88	2.03	2.19
			375	80	0.300	3.49	3.77	4.07	4.40
			750	80	0.600	6.99	7.55	8.15	8.80
19	.	Manila Tondena Rhum	750	80	0.600	6.99	7.55	8.15	8.80
20	.	manila Tondena Gold	750	80	0.600	6.99	7.55	8.15	8.80
21	.	Gilbey's Gin	1 liter	90	0.900	10.48	11.32	12.23	13.21
			750	90	0.675	7.86	8.49	9.17	9.90
22	.	Tanduay ESQ	375	65	0.244	2.83	3.06	3.30	3.56
			750	65	0.488	5.44	5.88	6.35	6.86
23	.	Tanduay White	375	80	0.300	3.49	3.77	4.07	4.40
			750	80	0.600	6.99	7.55	8.15	8.80
24	.	Tanduay Rhum 65	375	65	0.244	2.80	3.02	3.26	3.52
			750	65	0.488	5.67	6.12	6.61	7.14
25	.	Anejo Rum Oro Premium	375	80	0.300	3.49	3.77	4.07	4.40
26	.	Vino Kulafu	375	50	0.190	2.21	2.39	2.58	2.79
27	.	Tondeña Manila Rum - Silver	375	80	0.300	3.49	3.77	4.07	4.40
28	.	Tondeña Manila Rum - Dark	750	80	0.600	6.99	7.55	8.15	8.80
29	.	Tondeña Manila Rum - Dark	375	80	0.300	3.49	3.77	4.08	4.40
30	.	Gordon Gin	750	90	0.680	7.92	8.55	9.24	9.98
31	.	Gordon Gin	375	90	0.340	3.96	4.28	4.62	4.99
32	.	Oxford Gin	750	90	0.680	7.92	8.55	9.24	9.98
33	.	Caribe	375	80	0.300	3.49	3.77	4.07	4.40
34	.	Tanduay Rum 65	375	65	0.240	2.80	3.02	3.26	3.52
35	.	Tanduay Rum 65	750	65	0.490	5.71	6.17	6.66	7.19
36	.	Tanduay Rhum Dark Reg.	375	80	0.300	3.49	3.77	4.08	4.40
37	.	Tanduay Rhum Dark Reg.	750	80	0.600	6.99	7.55	8.15	8.80
38	.	Tanduay Rhum Gold	375	80	0.300	3.49	3.77	4.07	4.40
39	.	Tanduay Rhum Gold	750	80	0.600	6.99	7.55	8.15	8.80
40	.	Ginebra 65(Gin)	350	65	0.230	2.68	2.89	3.12	3.37
41	.	Ginebra Matador (Gin)	350	80	0.280	3.26	3.52	3.80	4.11
42	.	Vino Rambo (Sioktong)	350	50	0.180	2.10	2.27	2.45	2.65
43	.	Vino Blanco (Still Wine)	750	28	0.210	2.45	2.65	2.86	3.09

B. Imported Distilled Spirits Brands Produced from Grains, Cereals, and Grains covered by Section 141 (b)

Brand/Type of Spirits (All in 750 ml. /Bottle)	Type	Proof	Excise Tax Per Bottle 1.01.2005	Excise Tax Per Bottle 1.01.2007	Excise Tax Per Bottle 1.01.2009	Excise Tax Per Bottle 1.01.2011
I. Premium (High-Priced)						
1 . Martell XO	Whisky	80	302.40	326.59	352.72	380.94
2 . Johnny Walker Blue Label	Whisky	86	325.08	351.09	379.17	409.51
3 . Carlos I	Whisky	80	302.40	326.59	352.72	380.94
4 . Old Parr	Whisky	86	325.08	351.09	379.17	409.51
5 . Swing	Whisky	86	325.08	351.09	379.17	409.51
6 . Glenlivet	Whisky	86	325.08	351.09	379.17	409.51
7 . Johnny Walker	Whisky	86	325.08	351.09	379.17	409.51
II. De-Luxe (Medium-Priced)						
1 . Cardhu	Whisky	80	151.20	163.30	176.36	190.47
2 . St. George	Whisky	80	151.20	163.30	176.36	190.47
3 . Teachers	Whisky	86	162.54	175.54	189.59	204.75
4 . Canadian Club	Whisky	80	151.20	163.30	176.36	190.47
5 . Chivas Regal	Whisky	86	162.54	175.54	189.59	204.75
6 . Cutty Sark	Whisky	86	162.54	175.54	189.59	204.75
7 . Black Label	Whisky	86	162.54	175.54	189.59	204.75
8 . Asbach Urali	Whisky	70	132.30	142.88	154.31	166.66
9 . Something Special	Whisky	86	162.54	175.54	189.59	204.75
10 . Famous Gruise	Whisky	86	162.54	175.54	189.59	204.75

11	.	Ballantines	Whisky	86	162.54	175.54	189.59	204.75
12	.	Bush Mills	Whisky	86	162.54	175.54	189.59	204.75
13	.	J & B	Whisky	86	162.54	175.54	189.59	204.75
14	.	Red Label	Whisky	86	162.54	175.54	189.59	204.75
15	.	Jim Beam	Whisky	86	162.54	175.54	189.59	204.75
16	.	Black and White	Whisky	86	162.54	175.54	189.59	204.75
17	.	White Rose	Whisky	86	162.54	175.54	189.59	204.75

III. Standard (Low-Priced)

1	.	Vat 69	Whisky	86	81.28	87.78	94.80	102.39
2	.	White Mackay	Whisky	86	81.28	87.78	94.80	102.39
3	.	Napoleon	Brandy	84	79.38	85.73	92.59	100.00
4	.	Passport Scotch	Whisky	86	81.28	87.78	94.80	102.39
5	.	Fundador	Brandy	72	68.04	73.48	79.36	85.71
6	.	Scottish Leader	Whisky	80	75.60	81.65	88.18	95.23
7	.	Smirnoff	Vodka	80	75.60	81.65	88.18	95.23
8	.	Veterano Osborne	Brandy	72	68.04	73.48	79.36	85.71
9	.	Cossack	Vodka	86	81.28	87.78	94.80	102.39
10	.	Borzoi	Vodka	80	75.60	81.65	88.18	95.23
11	.	Bonnie Clyde	Whisky	80	75.60	81.65	88.18	95.23
12	.	John Lint	Whisky	80	75.60	81.65	88.18	95.23
13	.	Loyal Lodge	Whisky	80	75.60	81.65	88.18	95.23
14	.	Wolfschmt	Vodka	80	75.60	81.65	88.18	95.23
15	.	Rossia	Vodka	80	75.60	81.65	88.18	95.23
16	.	Gordon Gin	Gin	90	85.06	91.86	99.21	107.15

C. Imported Wines Covered by Section 142

(1) For those introduced on or before December 31, 1996, as enumerated below, shall pay the tax rate provided below:

Brand/Type/Size		Excise Tax Per Bottle 1.01.2005	Excise Tax Per Bottle 1.01.2007	Excise Tax Per Bottle 1.01.2009	Excise Tax Per Bottle 1.01.2011
Sparkling Wines/Champagnes (Regardless of Proof)					
1 .	MummCordon Rouge Vintage	436.80	471.74	509.48	550.24
2 .	MummCordon Rouge R. (700 ml)	436.80	471.74	509.48	550.24
3 .	MummCordon Rouge R. (375 ml)	145.60	157.25	169.83	183.41
4 .	Perrier Jouet (700 ml)	436.80	471.74	509.48	550.24
5 .	Perrier Jouet (375 ml)	145.60	157.25	169.83	183.41
Still Wines					
A. 14% or less proof					
1 .	B&G Partager Blanc (750 ml)	17.47	18.87	20.38	22.01
2 .	B&G Partager (750 ml)	17.47	18.87	20.38	22.01
B. More than 14% proof					
1 .	B&G Chardonnay (750 ml)	34.94	37.74	40.76	44.02
2 .	B&G Cabernet (750 ml)	34.94	37.74	40.76	44.02
3 .	B&G Partager St. Emillion (750 ml)	34.94	37.74	40.76	44.02

4	. B&G Partager Medoc (750 ml)	34.94	37.74	40.76	44.02
5	. B&G Partager Beaujolais (750 ml)	34.94	37.74	40.76	44.02
6	. B&G Partager Chablis (750 ml)	34.94	37.74	40.76	44.02
7	. B&G Partager Poerilly Fuisse (750 ml)	34.94	37.74	40.76	44.02
8	. B&G Chateau Neuf du Pape (750 ml)	34.94	37.74	40.76	44.02

(2) For those introduced enumerated under Revenue Regulations No. 23-2003, the tax due shall be in accordance with the following:

(a) Distilled Spirit

Old Rate	Specific Tax per Liter 1.01.2005	Specific Tax per Liter 1.01.2007	Specific Tax per Liter 1.01.2009	Specific Tax per Liter 1.01.2011
84.00	126.00	136.08	146.97	158.73
136.00	252.00	272.16	293.93	317.44
336.00	504.00	544.32	587.87	634.90

(b) Sparkling Wines

Old Rate	Specific Tax per Liter 1.01.2005	Specific Tax per Liter 1.01.2007	Specific Tax per Liter 1.01.2009	Specific Tax per Liter 1.01.2011
112.00	145.60	157.25	169.83	183.42
336.00	436.80	471.74	509.48	550.24

(c) Still Wines

Proof	Old Rate	Specific Tax per Liter 1.01.2005	Specific Tax per Liter 1.01.2007	Specific Tax per Liter 1.01.2009	Specific Tax per Liter 1.01.2011
Less Than 14%	13.44	17.47	18.87	20.38	22.01
14% and Above	26.88	34.94	37.74	40.76	44.02

D. Locally Manufactured Brands of Fermented Liquor.

MANUFACTURER		BRAND	Specific Tax per Liter 1.01.2005	Specific Tax per Liter 1.01.2007	Specific Tax per Liter 1.01.2009	Specific Tax per Liter 1.01.2011
High-Priced Brands						
1	San Miguel Corp.	RPT in cans 300 ml (24)	16.33	17.64	19.05	20.57
2	San Miguel Corp.	Premuim Bottles 355 ml (24)	20.72	20.72	20.72	20.72
3	San Miguel Corp.	Premuim Can 330 ml (24)	22.30	22.30	22.30	22.30
4	San Miguel Corp.	San Miguel Dark Lager Beer	16.33	17.64	19.05	20.57
5	Asia Brewery, Inc.	Carlsberg Beer Can 320 ml (24)	16.33	17.64	19.05	20.57
6	Asia Brewery, Inc.	Stag Beer in Cans 330 ml (24)	16.33	17.64	19.05	20.57
7	Asia Brewery, Inc.	Beer in Cans 330 ml (24)	16.33	17.64	19.05	20.57
Medium-Priced Brands						
1	San Miguel Corp.	Super Dry 355 ml (24)	12.30	13.28	14.34	15.49
2	San Miguel Corp.	Keg 30 liters	12.30	13.28	14.34	15.49
3	San Miguel Corp.	Keg 50 liters	12.30	13.28	14.34	15.49
4	San Miguel Corp.	Pale Pilsen 320 ml (24)	12.30	13.28	14.34	15.49
5	San Miguel Corp.	Grande 1000 ml (6)	12.30	13.28	14.34	15.49
6	San Miguel Corp.	Cerveza Negra 320 ml (24)	12.30	13.28	14.34	15.49
7	San Miguel Corp.	Blue Ice	12.30	13.28	14.34	15.49
8	Asia Brewery, Inc.	Carlsberg Beer 330 ml (24)	12.30	13.28	14.34	15.49
9	Asia Brewery, Inc.	Carlsberg Draft Keg 30 liters	12.30	13.28	14.34	15.49
10	Asia Brewery, Inc.	Carlsberg Draft Keg 15 liters	12.30	13.28	14.34	15.49
11	Asia Brewery, Inc.	Labatt Ice Beer 330 ml	12.30	13.28	14.34	15.49

Low-Priced Brands

1	.	San Miguel Corp.	Gold Eagle 320 ml (24)	8.27	8.93	9.64	10.41
2	.	San Miguel Corp.	Mucho 750 ml (6)	8.27	8.93	9.64	10.41
3	.	San Miguel Corp.	Red Horse 500 ml (12)	8.27	8.93	9.64	10.41
4	.	San Miguel Corp.	RH Stallion 330 ml (24)	8.27	8.93	9.64	10.41
5	.	San Miguel Corp.	Texas	8.27	8.93	9.64	10.41
6	.	Asia Brewery, Inc.	Beer Pale Pilsen 320 ml (24)	8.27	8.93	9.64	10.41
7	.	Asia Brewery, Inc.	Stage Beer 320 ml (24)	8.27	8.93	9.64	10.41
8	.	Asia Brewery, Inc.	Manila Beer Litro 1000 ml (6)	8.27	8.93	9.64	10.41
9	.	Asia Brewery, Inc.	Beer Macho 1000 ml (6)	8.27	8.93	9.64	10.41
10	.	Asia Brewery, Inc.	Super Max 1000 ml (6)	8.27	8.93	9.64	10.41
11	.	Asia Brewery, Inc.	Admiral Beer 500 ml (6)	8.27	8.93	9.64	10.41
12	.	Asia Brewery, Inc.	Stag Beer 330 m (24)	8.27	8.93	9.64	10.41
13	.	Asia Brewery, Inc.	Colt 45 500 ml	8.27	8.93	9.64	10.41
14	.	Asia Brewery, Inc.	Colt 45 1000 ml	8.27	8.93	9.64	10.41
15	.	Asia Brewery, Inc.	Stag Jumbo	8.27	8.93	9.64	10.41
16	.	Asia Brewery, Inc.	Beer 750	8.27	8.93	9.64	10.41

E. Imported Fermented Liquor:

BRAND			Specific Tax per Liter 1.01.2005	Specific Tax per Liter 1.01.2007	Specific Tax per Liter 1.01.2009	Specific Tax per Liter 1.01.2011
1	.	Corona Extra Beer	16.33	17.64	19.05	20.57
2	.	Fosters Lager Beer in Can	16.33	17.64	19.05	20.57
3	.	Victoria Bitter	16.33	17.64	19.05	20.57
4	.	Heineken	16.33	17.64	19.05	20.57
5	.	Heineken Flavor Beer in Bottle	16.33	17.64	19.05	20.57
6	.	Heineken Flavor Beer in Can	16.33	17.64	19.05	20.57

F. Locally Manufactured Brands of Cigarettes

Manufacturer		Brands	Specific Tax per Pack 1.01.2005	Specific Tax per Pack 1.01.2007	Specific Tax per Pack 1.01.2009	Specific Tax per Pack 1.01.2011
Packed in 20s						
High-Priced Brands						
1	Fortune Tobacco	Hope Lux M 100's	10.35	10.88	11.43	12.00
2	Philip Morris	Bowling Green M 100's	10.35	10.88	11.43	12.00
3	Philip Morris	L & M Filter King	10.35	10.88	11.43	12.00
4	Philip Morris	Marlboro Lts KS	10.35	10.88	11.43	12.00
5	Philip Morris	Marlboro Lts M KS	10.35	10.88	11.43	12.00
6	Philip Morris	Marlboro Red KS	10.35	10.88	11.43	12.00
7	Philip Morris	Philip Morris KS	10.35	10.88	11.43	12.00
8	Philip Morris	Philip Morris M 100's	10.35	10.88	11.43	12.00
9	Philip Morris	Marlboro King Flip Top (2 x 10s)	10.35	10.88	11.43	12.00
10	Sterling Tobacco	Jet Filter Kings	10.35	10.88	11.43	12.00
11	Sterling Tobacco	Morgan Int'l M 100's	10.35	10.88	11.43	12.00
Medium-Priced Brands						
1	Fortune Tobacco	Champion Int'l	6.35	6.74	7.14	7.56
2	Fortune Tobacco	Hope Lux M KS	6.35	6.74	7.14	7.56
3	Fortune Tobacco	Mark M 100's	6.35	6.74	7.14	7.56

4	Fortune Tobacco	Mark M King	6.35	6.74	7.14	7.56
5	Fortune Tobacco	Montreal F King	6.35	6.74	7.14	7.56
6	Fortune Tobacco	More Premium Int'l	6.35	6.74	7.14	7.56
7	Fortune Tobacco	More Premium M 100's	6.35	6.74	7.14	7.56
8	Fortune Tobacco	Salem M 100	6.96	6.96	7.14	7.56
9	Fortune Tobacco	Winston Lts KS	6.35	6.74	7.14	7.56
10	Fortune Tobacco	Winston Red KS	6.35	6.74	7.14	7.56
11	La Suerte	Astro Methol 100's	6.35	6.74	7.14	7.56
12	La Suerte	Astro Filter KS	6.35	6.74	7.14	7.56
13	La Suerte	Astro Methol KS	6.35	6.74	7.14	7.56
14	La Suerte	Cannon M 100's	6.35	6.74	7.14	7.56
15	La Suerte	Cannon M KS	6.35	6.74	7.14	7.56
16	La Suerte	Forbes KS	6.35	6.74	7.14	7.56
17	La Suerte	Memphis Filter KS	6.35	6.74	7.14	7.56
18	La Suerte	Memphis Methol	6.35	6.74	7.14	7.56
19	Anglo-American	Casino Royale M 100s	6.35	6.74	7.14	7.56
20	Anglo-American	Casino Royale F King	6.35	6.74	7.14	7.56
21	Capitol	American Blend No. 1100	6.35	6.74	7.14	7.56

Low-Priced Brands

1	Fortune Tobacco	Boss KS	2.00	2.23	2.47	2.72
2	Fortune Tobacco	Camel KS	5.50	5.50	5.50	5.50
3	Fortune Tobacco	Champion Lts KS	2.00	2.23	2.47	2.72
4	Fortune Tobacco	Champion M 100	3.30	3.30	3.30	3.30
5	Fortune Tobacco	Champion MK	2.00	2.23	2.47	2.72
6	Fortune Tobacco	Evergreen M 100's	2.00	2.23	2.47	2.72
7	Fortune Tobacco	Fortune Int'l M KS	2.00	2.23	2.47	2.72
8	Fortune Tobacco	Jackpot M 100's	2.00	2.23	2.47	2.72
9	Fortune Tobacco	Liberty M 100's	2.00	2.23	2.47	2.72
10	Fortune Tobacco	Peak M 100's	2.00	2.23	2.47	2.72
11	Fortune Tobacco	Plaza M 100's	2.00	2.23	2.47	2.72
12	Fortune Tobacco	Salem M King	5.50	5.50	5.50	5.50

13	.	Fortune Tobacco	West point KS	2.00	2.23	2.47	2.72
14	.	Fortune Tobacco	Winter M 100's	2.00	2.23	2.47	2.72
15	.	Philip Morris	Bowling Gold Menthol 100	2.00	2.23	2.47	2.72
16	.	Philip Morris	Miller Int'l M 100's	2.00	2.23	2.47	2.72
17	.	Philip Morris	Stork Int'l Filter Kings	2.00	2.23	2.47	2.72
18	.	Philip Morris	Stork Int'l M 100's	2.00	2.23	2.47	2.72
19	.	Philip Morris	Stork Int'l M King	2.00	2.23	2.47	2.72
20	.	Philip Morris	Stork Menthol KL	2.00	2.23	2.47	2.72
21	.	Philip Morris	Stork Special Lts M 100's	2.00	2.23	2.47	2.72
22	.	Sterling Tobacco	Chase Premium Int'l	2.00	2.23	2.47	2.72
			Morgan Select Menthol				
23	.	Sterling Tobacco	100s	2.00	2.23	2.47	2.72
24	.	Sterling Tobacco	Union American Blend	2.00	2.23	2.47	2.72
25	.	Sterling Tobacco	Union KS	2.00	2.23	2.47	2.72
26	.	Sterling Tobacco	Union Menthol	2.00	2.23	2.47	2.72
27	.	Anglo-American	Asia Boston KS	2.00	2.23	2.47	2.72
28	.	Anglo-American	Asia Boston M 100s	2.00	2.23	2.47	2.72
29	.	Anglo-American	Canadian Club M 100's	2.00	2.23	2.47	2.72
30	.	Anglo-American	Charter Lights FK	2.00	2.23	2.47	2.72
31	.	Anglo-American	Dallas M 100s	2.00	2.23	2.47	2.72
32	.	Anglo-American	Fighter M King	2.00	2.23	2.47	2.72
33	.	Anglo-American	Good Companion LFK	2.00	2.23	2.47	2.72
34	.	Anglo-American	Goodwill Filter King	2.00	2.23	2.47	2.72
35	.	Anglo-American	Greatwall Int'l M	2.00	2.23	2.47	2.72
36	.	Anglo-American	Light House Filter King	2.00	2.23	2.47	2.72
37	.	Anglo-American	Navy Club KS	2.00	2.23	2.47	2.72
38	.	Anglo-American	Pentagon Menthol 100s	2.00	2.23	2.47	2.72
39	.	Anglo-American	Rambo M 100's	2.00	2.23	2.47	2.72
40	.	Anglo-American	Senate Filter King	2.00	2.23	2.47	2.72
41	.	Anglo-American	Social Club F King	2.00	2.23	2.47	2.72
42	.	Anglo-American	Social Club M 100s	2.00	2.23	2.47	2.72
43	.	Anglo-American	Social Club M King	2.00	2.23	2.47	2.72
44	.	Anglo-American	Someone M 100s	2.00	2.23	2.47	2.72
45	.	Anglo-American	Spotlight M 100's	2.00	2.23	2.47	2.72

46	.	Anglo-American	Triple A Freedom M 100's	2.00	2.23	2.47	2.72
47	.	Anglo-American	Triple a Freedom SMK	2.00	2.23	2.47	2.72
48	.	Anglo-American	Valentino M 100s	2.00	2.23	2.47	2.72
49	.	Anglo-American	Vision 2000 F-King	2.00	2.23	2.47	2.72
50	.	Mighty Corp.	Blue Seal M 100's	2.00	2.23	2.47	2.72
51	.	Mighty Corp.	Gallo KS	2.00	2.23	2.47	2.72
52	.	Mighty Corp.	L.A. Special M 100's	2.00	2.23	2.47	2.72
53	.	Mighty Corp.	Marvel M 100's	2.00	2.23	2.47	2.72
54	.	Mighty Corp.	Marvel Red KS	2.00	2.23	2.47	2.72
55	.	Mighty Corp.	Mighty 85	2.00	2.23	2.47	2.72
56	.	Mighty Corp.	Mighty 100	2.00	2.23	2.47	2.72
57	.	Mighty Corp.	Right M 100's	2.00	2.23	2.47	2.72
58	.	Capitol	Bonus M Filter 100	2.00	2.23	2.47	2.72
59	.	Capitol	State F King	2.00	2.23	2.47	2.72

Packed by Hand

1	.	Anglo-American	Balita Matamis	2.00	2.23	2.47	2.72
2	.	Anglo-American	Blasang Matamis	2.00	2.23	2.47	2.72
3	.	Anglo-American	Kalayaan R. Largos	2.00	2.23	2.47	2.72
4	.	Anglo-American	Miracle Menthol 100	2.00	2.23	2.47	2.72
5	.	Anglo-American	Sportsman M 100s	2.00	2.23	2.47	2.72
6	.	Anglo-American	Sportsman Regular	2.00	2.23	2.47	2.72
7	.	Anglo-American	Valenzuela Filter	2.00	2.23	2.47	2.72
8	.	Anglo-American	Valenzuela Menthol	2.00	2.23	2.47	2.72
9	.	Capitol	Aurora M Filter	2.00	2.23	2.47	2.72
10	.	Capitol	Aurora Matamis	2.00	2.23	2.47	2.72
11	.	Capitol	Gloria Matamis	2.00	2.23	2.47	2.72
12	.	Capitol	Hi-Class M Filter	2.00	2.23	2.47	2.72
13	.	Capitol	Regal F King	2.00	2.23	2.47	2.72

14	.	La Campana	Malaya Largos	2.00	2.23	2.47	2.72
15	.	Mighty	Alhambra Especial	2.00	2.23	2.47	2.72
16	.	Mighty	Alhambra Excelente	2.00	2.23	2.47	2.72
17	.	Mighty	Alhambra Excelsior	2.00	2.23	2.47	2.72
18	.	Mighty	Alhambra Majeste	2.00	2.23	2.47	2.72
19	.	Mighty	Alhambra Superior	2.00	2.23	2.47	2.72
20	.	Mighty	Campanilla Matamis	2.00	2.23	2.47	2.72
21	.	Mighty	Corona Matamis	2.00	2.23	2.47	2.72
22	.	Mighty	Cortos B-29	2.00	2.23	2.47	2.72
23	.	Mighty	Durian Lights	2.00	2.23	2.47	2.72
24	.	Mighty	Fate	2.00	2.23	2.47	2.72
25	.	Mighty	La Campana Largos	2.00	2.23	2.47	2.72
26	.	Mighty	La Campana Matamis	2.00	2.23	2.47	2.72
27	.	Mighty	La Dicha Ragaliz	2.00	2.23	2.47	2.72
28	.	Mighty	La Flor de Luzon	2.00	2.23	2.47	2.72
29	.	Mighty	Magkaibigan Blanco	2.00	2.23	2.47	2.72
30	.	Mighty	Magkaibigan Matamis	2.00	2.23	2.47	2.72
31	.	Mighty	Miss Philippines Mataba	2.00	2.23	2.47	2.72
32	.	Mighty	Miss Philippines Payat	2.00	2.23	2.47	2.72
33	.	Mighty	Rosalina Matamis	2.00	2.23	2.47	2.72

G. Imported Cigarettes

BRAND			Specific Tax per Liter 1.01.2005	Specific Tax per Liter 1.01.2007	Specific Tax per Liter 1.01.2009	Specific Tax per Liter 1.01.2011
1	.	Capri Slim Light Menthol	25.00	26.06	27.16	28.30
2	.	Cima	25.00	26.06	27.16	28.30
3	.	DJ Mix Lemon	25.00	26.06	27.16	28.30
4	.	DJ Mix Strawberry	25.00	26.06	27.16	28.30
5	.	Dunhill International	25.00	26.06	27.16	28.30

6	. Dunhill Methol	25.00	26.06	27.16	28.30
7	. Esse	25.00	26.06	27.16	28.30
8	. Lucky Strike Filter	25.00	26.06	27.16	28.30
9	. Lucky Strike Light	25.00	26.06	27.16	28.30
10	. Lucky Strike Methol Light	25.00	26.06	27.16	28.30
11	. Mild Seven Charcoal Filter (Hard Pack)	25.00	26.06	27.16	28.30
12	. Mild Seven Charcoal Filter (Soft Pack)	25.00	26.06	27.16	28.30
13	. Mild Seven Light	25.00	26.06	27.16	28.30
14	. Nise	25.00	26.06	27.16	28.30
15	. Parliament	25.00	26.06	27.16	28.30
16	. This Plus	25.00	26.06	27.16	28.30
17	. Time Filter	25.00	26.06	27.16	28.30
18	. West Formula Lights	25.00	26.06	27.16	28.30
19	. West Full Flavor	25.00	26.06	27.16	28.30
20	. West Ice	25.00	26.06	27.16	28.30
21	. West Light	25.00	26.06	27.16	28.30

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.

(Original Signed)
JUANITA D. AMATONG
Secretary of Finance

Recommending Approval:

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