

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

November 24, 2010

**REVENUE MEMORANDUM CIRCULAR NO. 95-2010**

**SUBJECT:** Increase of Excise Tax Rates on Alcohol and Tobacco Products  
Pursuant to RA No. 9334

**TO** : All Internal Revenue Officials, Employees and Others Concerned

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As prescribed by the provisions of Republic Act No. 9334 and implemented by Revenue Regulations No. 3-2006, the excise tax rates on alcohol and tobacco products will be increased effective January 1, 2011.

For the information of the taxpaying public, all revenue officials and employee are enjoined to give this Circular as wide a publicity as possible.

(Original Signed)  
**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue