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

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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