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

BUREAU OF INTERNAL REVENUE
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3:50 P.M.
OCT 06 2020
RECORDS MGT. DIVISION

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.
	Hybrid Vehicles		RA No. 10963 RR No. 5-2018	2200-AN
XG071	Over ₱600,000 to P1,000,000	50% of the applicable excise tax rate*		
XG072	Over ₱1,000,000 to P4,000,000	50% of the applicable excise tax rate*		
XG073	Over ₱4,000,000	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	
	Passenger Cars		**Passenger cars**		RA No. 10963 RR No. 5-2018	2200-AN
XG021	Up to P600,000	2%	Up to P600,000	4%		
XG022	Over ₱600,000 to P1.1 Million	P12,000 plus 20% of the value in excess of P600,000	Over ₱600,000 to P1,000,000	10%		
XG023	Over ₱1.1 Million to P2.1 Million	P112,000 plus 40% of the value in excess of P1,100,000	Over ₱1,000,000 to P4,000,000	20%		
XG024	Over ₱2.1 Million	P512,000 plus 60% of the value in excess of P2,100,000	Over ₱4,000,000	50%		
	Utility Vehicles		**Utility Vehicles**			
XG031	Up to P600,000	2%	Up to P600,000	4%		
XG032	Over ₱600,000 to P1.1 Million	P12,000 plus 20% of the value in excess of P600,000	Over ₱600,000 to P1,000,000	10%		
XG033	Over ₱1.1 Million to P2.1 Million	P112,000 plus 40% of the value in excess of P1,100,000	Over ₱1,000,000 to P4,000,000	20%		
XG034	Over ₱2.1 Million	P512,000 plus 60% of the value in excess of P2,100,000	Over ₱4,000,000	50%		

EXISTING (per ATC Handbook)			MODIFIED/NEW			BIR FORM NO.
ATC	Description	Tax Rate	Description	Tax Rate	Legal Basis	
	Passenger Vans		**Passenger Vans**		RA No. 10963 RR No. 5-2018	2200-AN
XG041	Up to P600,000	2%	Up to P600,000	4%		
XG042	Over ₱600,000 to P1.1 Million	P12,000 plus 20% of the value in excess of P600,000	Over ₱600,000 to P1,000,000	10%		
XG043	Over ₱1.1 Million to P2.1 Million	P112,000 plus 40% of the value in excess of P1,100,000	Over ₱1,000,000 to P4,000,000	20%		
XG044	Over ₱2.1 Million	P512,000 plus 60% of the value in excess of P2,100,000	Over ₱4,000,000	50%		
XG068	**Purely Electric Hybrid Vehicles**	Exempt	**Purely Electric Vehicles**	Exempt		
	Hybrid Vehicles		**Hybrid Vehicles**	50% of the applicable excise tax rate*		
XG065	Up to P600,000	4%	Up to P600,000			
	Over ₱600,000 to P1,000,000	10%				
	Over ₱1,000,000 to P4,000,000	20%				
	Over ₱4,000,000	50%				

**50% of the applicable excise tax rates on automobiles under Section 149 of NIRC, 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.

CAESAR R. DULAY
Commissioner of Internal Revenue

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