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.**

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**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 Poeirlly 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 Premuim 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 |

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|---|---|---|---|---|---|---|---|
| 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 |
| 23 | . | Sterling Tobacco | Morgan Select Menthol 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 |

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|---|---|---|---|---|---|---|---|
| 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 |

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|---|---|---|---|---|---|---|
| 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 |

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|---|---|---|---|---|---|---|
| 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