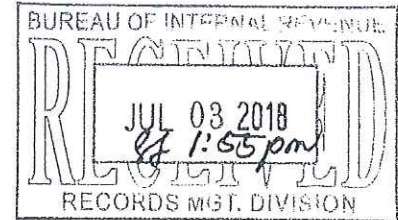




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



May 11, 2018

REVENUE MEMORANDUM ORDER NO. 29-2018

SUBJECT : Creation of Alphanumeric Tax Code (ATC) for Selected Excise Taxes under Republic Act (RA) No. 10963, otherwise known as Tax Reform for Acceleration and Inclusion (TRAIN) Act

TO : All Collection Agents, Revenue District Officers and Other Internal Revenue Officers Concerned

I. OBJECTIVE:

To facilitate the proper identification and monitoring of tax collection from selected revenue source under Excise Tax pursuant to the implementation of RA No. 10963, the following ATCs are hereby created:

ATC	Description	Tax Rate	Legal Basis	BIR Form
XP105	Naphtha and pyrolysis gasoline, when used as a raw material in the production of petrochemical products or in the refining of petroleum products, or as replacement fuel for natural-gas-fired-combined cycle power plant, in lieu of locally-extracted natural gas during the non-availability thereof, per liter of volume capacity Effective on January 1, 2018 Effective on January 1, 2019 Effective on January 1, 2020	P 0.00/liter P 0.00/liter P 0.00/liter	RA No. 10963	2200-P
XP085	Pyrolysis gasoline, per liter of volume capacity Effective on January 1, 2018 Effective on January 1, 2019 Effective on January 1, 2020	P 7.00/liter P 9.00/liter P 10.00/liter	RA No. 10963	2200-P
XP165	Liquefied petroleum gas when used as raw material in the production of petrochemical products, per kilogram Effective on January 1, 2018 Effective on January 1, 2019 Effective on January 1, 2020	P 0.00/kg. P 0.00/kg. P 0.00/kg.	RA No. 10963	2200-P

R.G. Manabat & Co.
TAX

ATC	Description	Tax Rate	Legal Basis	BIR Form
XP200	Petroleum Coke, per metric ton Effective on January 1, 2018 Effective on January 1, 2019 Effective on January 1, 2020	P 2.50/MT P 4.50/MT P 6.00/MT	RA No. 10963	2200-P
XP210	Petroleum Coke when used as feedstock to any power generating facility, per metric ton Effective on January 1, 2018 Effective on January 1, 2019 Effective on January 1, 2020	P 0.00/MT P 0.00/MT P 0.00/MT	RA No. 10963	2200-P
XG065	Hybrid Vehicles (50% of applicable tax rates) Up to P 600,000.00 Over P 600,000.00 to P 1,000,000.00 Over P 1,000,000.00 to P 4,000,000.00 Over P 4,000,000.00	4% 10% 20% 50%	RA No. 10963	2200-AN
XG068	Purely Electric Hybrid Vehicles	Exempt	RA No. 10963	2200-AN
XG055	Pick-ups	Exempt	RA No. 10963	2200-AN
XC010	Performance of Services on invasive cosmetic procedures	5%	RA No. 10963	2200-C/0605

II. REPEALING CLAUSE:

This Revenue Memorandum Order (RMO) revises portions of all other issuances inconsistent herewith.

III. EFFECTIVITY:

This RMO shall take effect immediately.



Caesar R. Dulay

CAESAR R. DULAY

Commissioner of Internal Revenue

017837

B-3

