REVENUE REGULATIONS NO. 14-99 issued October 13, 1999 amends Section 2 of Revenue Regulations No. 14-97 relative to the imposition of Excise Taxes on automobiles and other motor vehicles.

Automobile is defined as a four (4) or more wheeled vehicle other than trucks or passenger jeepneys, which is propelled by gasoline, diesel, electricity or any other motive power, and specially designed to transport persons and not primarily to transport freight or merchandise. It will include utility or light commercial vehicles designed for passenger use with seats for less than ten (10) passengers, including the driver.

Vehicles that do not have manufacturer's certification and manufacturer's catalogues or brochures or whose manufacturer's certification and manufacturer's catalogues or brochures do not contain the required information or show that the vehicle do not meet the requirements of this Regulation will be subject to tax as an automobile under Section 149 of Tax Code.