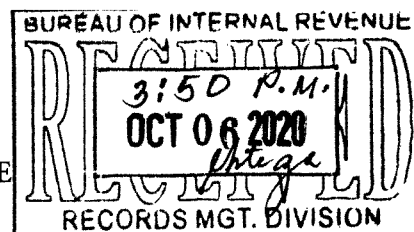




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



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.
XG071 XG072 XG073	Hybrid Vehicles Over P600,000 to P1,000,000 Over P1,000,000 to P4,000,000 Over P4,000,000	50% of the applicable excise tax rate* 50% of the applicable excise tax rate* 50% of the applicable excise tax rate*	RA No. 10963 RR No. 5-2018	2200-AN

III. THE FOLLOWING ATCs ARE HEREBY MODIFIED:

EXISTING (per ATC Handbook)			MODIFIED/NEW		Legal Basis	BIR FORM NO.
ATC	Description	Tax Rate	Description	Tax Rate		
XG021 XG022 XG023 XG024	Passenger Cars Up to P600,000 Over P600,000 to P1.1 Million Over P1.1 Million to P2.1 Million Over P2.1 Million	2% P12,000 plus 20% of the value in excess of P600,000 P112,000 plus 40% of the value in excess of P1,100,000 P512,000 plus 60% of the value in excess of P2,100,000	Passenger cars Up to P600,000 Over P600,000 to P1,000,000 Over P1,000,000 to P4,000,000 Over P4,000,000	4% 10% 20% 50%	RA No. 10963 RR No. 5-2018	2200-AN
XG031 XG032 XG033 XG034	Utility Vehicles Up to P600,000 Over P600,000 to P1.1 Million Over P1.1 Million to P2.1 Million Over P2.1 Million	2% P12,000 plus 20% of the value in excess of P600,000 P112,000 plus 40% of the value in excess of P1,100,000 P512,000 plus 60% of the value in excess of P2,100,000	Utility Vehicles Up to P600,000 Over P600,000 to P1,000,000 Over P1,000,000 to P4,000,000 Over P4,000,000	4% 10% 20% 50%		

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

*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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