REVENUE REGULATIONS NO. 17-99 issued December 27, 1999 implements Sections 141, 142, 143 and 145 (A) and (C) (1), (2), (3) and (4) of the National Internal Revenue Code of 1997 relative to the increase of the Excise Tax on distilled spirits, wines, fermented liquors and cigars and cigarettes packed by machine by twelve percent (12%) effective January 1, 2000. The new rates of Specific Tax to be levied, assessed and collected are specified in the Regulations, provided, that the new specific tax rate for any existing brand of cigars, cigarettes packed by machine, distilled spirits, wines and fermented liquor will not be lower than the Excise Tax that is actually being paid prior to January 1, 2000.