

2019-01-009


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Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS
1099 Manila

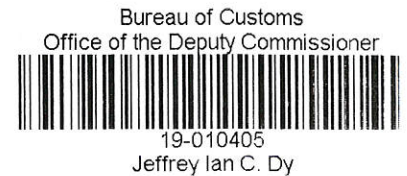
MEMORANDUM

TO : ALL DEPUTY COMMISSIONERS
ALL DISTRICT and SUBPORT COLLECTORS
ALL OTHERS CONCERNED

FROM :  2:10 pm
JEFFREY IAN C. DY JAN 04 2019
Deputy Commissioner, MISTG

SUBJECT : Implementation of TRAIN Law tranche 2 and Sin Tax Law in the E2M System

DATE : 04 January 2019



Please be informed that the updating of Excise Tax rates for the following products under TRAIN Law and Sin Tax Law has been implemented in E2M System effective January 04, 2019:

- **Minerals and Mineral Products**

All domestic and imported coal and coke will be One Hundred pesos (P100.00).

- **Refined and manufactured mineral oils and motor fuels**

Nine pesos (P9.00)

- (a) *Lubricating oils and greases including but not limited to base stock for lube oils and greases, high vacuum distillates, aromatic extracts and other similar preparations, and additives for lubricating oils and greases, whether such additives are petroleum based or not, per liter and kilogram respectively, of volume capacity or weight. P8.00 P9.00 P10.00.*
- (a. I) *Locally produced or imported oils previously taxed but subsequently reprocessed, re-refined, recycled, per liter and kilogram of volume capacity or weight.*
- (b) *Processed gas, per liter of volume capacity.*
- (c) *Waxes and petroleum per kilogram.*
- (d) *Denatured alcohol to be used for motive power, per liter of volume capacity.*
- (e) *Asphalts, per kilogram.*

Nine pesos (P9.00)

- (f) *Naphtha, regular gasoline, pyrolysis gasoline and other similar products of distillation per liter of volume capacity.*
- (g) *Unleaded premium gasoline, per liter of volume capacity.*

Four pesos and fifty centavos (P4.50)

- (k) *Diesel fuel oil, and on similar fuel oils having more or less the same generating power, per liter of volume capacity.*
- (l) *Liquefied petroleum gas used for motive power, per kilogram.*
- (m) *Bunker fuel oil, and on similar oils having more or less the same generating power, per liter of volume capacity.*
- (n) *Petroleum coke, per metric ton.*

Two pesos (P2.00)

- (o) *Liquefied petroleum gas per kilogram.*

- **Alcohol and Tobacco Products**

Effective 2018 onwards, Excise Tax Rates on Alcohol and Tobacco Products shall be increased 4% every year thereafter.

For your information.