

**[ REVENUE REGULATIONS NO. 3-2018, January 26, 2018 ]**

**PROVIDING FOR THE REVISED TAX RATES ON TOBACCO PRODUCTS PURSUANT TO THE PROVISIONS OF REPUBLIC ACT NO. 10963, OTHERWISE KNOWN AS "TAX REFORM FOR ACCELERATION AND INCLUSION (TRAIN) LAW", AMENDING FOR THE PURPOSE REVENUE REGULATIONS NO. 17-2012**

*Adopted: 05 January 2018  
Date Filed: 26 January 2018*

**SECTION 1. SCOPE.** - Pursuant to the provisions of Section 244 in relation to Section 245 of the National Internal Revenue Code of 1997 (NIRC), as amended and Section 84 of Republic Act No. 10963, otherwise known as "Tax Reform for Acceleration and Inclusion (TRAIN) Law", these Regulations are hereby promulgated to provide for the revised tax rates on cigarettes, amending certain provisions of Revenue Regulations (RR) No. 17-2012.

**SEC. 2. AMENDATORY PROVISIONS.** - The provisions of Section 3 Items B(4) and B(5) of RR No. 17-2012 is hereby amended as follows:

**"SEC. 3. REVISED RATES AND BASES OF THE SPECIFIC TAX.** - There shall be levied, assessed and collected an excise tax on tobacco products, in accordance with the following schedule:

PRODUCT	DATE OF EFFECTIVITY OF TAX RATES				
	January 1, 2018 until June 30, 2018	July 1, 2018 until December 31, 2019	January 1, 2020 until December 31, 2021	January 1, 2022 until December 31, 2023	January 1, 2024 onwards
xxx					
B . TOBACCO PRODUCTS					
xxx					
	Per Pack	Per Pack	Per Pack	Per Pack	Effective 1 / 1/ 2024, the specific tax rate shall be increased
(4 ) Cigarettes packed by hand	Php 32.50	Php 35.00	Php 37.50	Php 40.00	
(5 ) Cigarettes	Php 32.50	Php 35.00	Php 37.50	Php 40.00	