

**REVENUE MEMORANDUM ORDER NO. 32-2020** issued on October 6, 2020 creates and modifies the 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 (TRAIN Law), to wit:

**A. ATCs Created**

ATC	Description	Tax Rate	BIR Form No.
XG071 XG072 XG073	<b>Hybrid Vehicles</b> Over ₱ 600,000 to ₱ 1,000,000 Over ₱ 1,000,000 to ₱ 4,000,000 Over ₱ 4,000,000	50% of the applicable Excise Tax rate* 50% of the applicable Excise Tax rate* 50% of the applicable Excise Tax rate*	2200-AN

**B. ATCs Modified**

EXISTING (per ATC Handbook)			MODIFIED/NEW		BIR Form No.
ATC	Description	Tax Rate	Description	Tax Rate	
	<b>Passenger Cars</b>		<b>Passenger Cars</b>		2200-AN
XG021 XG022	Up to ₱ 600,000 Over ₱ 600,000 to ₱ 1.1 Million	2% ₱ 12,000 plus 20% of the value in excess of ₱ 600,000	Up to ₱ 600,000 Over ₱ 600,000 to ₱ 1,000,000	4% 10%	
XG023	Over ₱ 1.1 Million to ₱ 2.1 Million	₱ 112,000 plus 40% of the value in excess of ₱ 1,100,000	Over ₱ 1,000,000 to ₱ 4,000,000	20%	
XG024	Over ₱ 2.1 Million	₱ 512,000 plus 60% of the value in excess of ₱ 2,100,000	Over ₱ 4,000,000	50%	
	<b>Utility Vehicles</b>		<b>Utility Vehicles</b>		
XG031 XG032	Up to ₱ 600,000 Over ₱ 600,000 to ₱1.1 Million	2% ₱ 12,000 plus 20% of the value in excess of ₱ 600,000	Up to ₱ 600,000 Over ₱ 600,000 to ₱1,000,000	4% 10%	
XG033	Over ₱ 1.1 Million to ₱ 2.1 Million	₱ 112,000 plus 40% of the value in excess of ₱ 1,100,000	Over ₱ 1,000,000 to ₱ 4,000,000	20%	
XG034	Over ₱ 2.1 Million	₱ 512,000 plus 60% of the value in excess of ₱ 2,100,000	Over ₱ 4,000,000	50%	
	<b>Passenger Vans</b>		<b>Passenger Vans</b>		
XG041 XG042	Up to ₱600,000 Over ₱ 600,000 to ₱1.1 Million	2% ₱ 12,000 plus 20% of the value in excess of ₱ 600,000	Up to ₱ 600,000 Over ₱ 600,000 to ₱ 1,000,000	4% 10%	
XG043	Over ₱ 1.1 Million to ₱ 2.1 Million	₱ 112,000 plus 40% of the value in excess of ₱ 1,100,000	Over ₱ 1,000,000 to ₱ 4,000,000	20%	
XG044	Over ₱ 2.1 Million	₱ 512,000 plus 60%	Over ₱ 4,000,000	50%	

EXISTING (per ATC Handbook)			MODIFIED/NEW		BIR Form No.
ATC	Description	Tax Rate	Description	Tax Rate	
		of the value in excess of ₱ 2,100,000			
XG068	<b>Purely Electric Hybrid Vehicles</b>	Exempt	<b>Purely Electric Vehicles</b>	Exempt	
XG065	<b>Hybrid Vehicles</b> Up to ₱ 600,000 Over ₱ 600,000 to ₱ 1,000,000 Over ₱ 1,000,000 to ₱ 4,000,000 Over ₱4,000,000	4% 10% 20% 50%	<b>Hybrid Vehicles</b> Up to ₱ 600,000	50% of the applicable Excise Tax rate*	

*\*50% of the applicable Excise Tax rates on automobiles under Section 149 of NIRC, as amended.*