

Tax Implications of Republic Act Nos. 11346 and 11467*

A. FEATURES

Republic Act (RA) No. 11346 increased the excise taxes on tobacco products (e.g. cigars, cigarettes) and made subject to excise taxation and regulation heated tobacco products (HTPs), and vapor products, popularly known as electronic cigarettes (e-cigs), effective January 1, 2020. It also redefined cigars and cigarettes, and provided for the definition of HTPs, electronic nicotine and non-nicotine delivery system (ENDS/ENNDS) and vapor products, which were later redefined by RA 11467.

RA 11346 also deleted Sections 288(B) and 288(C) of the National Internal Revenue Code (NIRC) of 1997, as amended, and replaced them with a new Section 288-A, mandating the earmarking of revenues from the excise taxes on sugar-sweetened beverages, alcohol products, tobacco products, HTPs, and vapor products to fund the universal health care (UHC).

It also amended Section 289 of the NIRC of 1997, as amended, or the special financial support to beneficiary provinces producing Virginia tobacco products, by putting a maximum limit to the financial support at P17 billion. Likewise, the law amended certain sections on the regulation and supervision of excise tax products, and increased the fines and penalties imposed under Section 263 of the NIRC of 1997, as amended. It also inserted two new sections penalizing the selling of HTPs and vapor products at prices below the combined excise tax and value added tax (VAT), and the mere possession of any apparatus or mechanical contrivance for the manufacture of cigarettes, cigarette paper, or cigarette tipping paper.

Meanwhile, RA 11467 exempted from the VAT the sale or importation of prescription drugs and medicines for diabetes, high cholesterol, and hypertension beginning January 1, 2020; and cancer, mental illness, tuberculosis, and kidney diseases beginning January 1, 2023, as provided in the list of approved drugs by the Department of Health (DOH).

The law also increased and simplified the tax base of the excise tax on alcohol products (e.g. wines and distilled spirits) and amended the recently imposed excise taxation of HTPs, and vapor products under RA 11346.

RA 11467 also amended the allocation of the incremental revenues from alcohol products, HTPs, and vapor products wherein 60% of the collected revenues will go to the

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implementation of the UHC law, 20% to health facilities enhancement program (HFEP) of the DOH, and the remaining 20% for the attainment of the Sustainable Development Goals (SDGs) determined by the National Economic Development Authority (NEDA). The allocation for the UHC under Section 288-A of the NIRC of 1997, as amended, shall be based on the collection in the second fiscal year preceding the current fiscal year.

In addition, the law enhanced Section 263-A of the NIRC of 1997, as amended, on the regulation and monitoring of HTPs, and vapor products, as well as the offenses relating to stamps imposed under Section 265 thereof.

B. IMPLICATIONS

On the excise tax on tobacco products, HTPs, and vapor products

The signing of RA 11346 imposing higher taxes on cigars and cigarettes, and a new tax on e-cigs and other alternative devices for smoking will enable the government to properly implement the UHC program, in keeping with President Duterte's commitment to improve the lives of Filipinos by expanding the delivery of healthcare services in the country.

RA 11346 increased the yearly indexation of the specific tax rate on cigars from 4% to 5% effective January 1, 2024, while retaining the 20% ad valorem tax rate and the P5.00 specific tax rate effective January 1, 2013 under RA 10351. It is noted that prior to the enactment of RA 11346, the specific tax rate of cigars was at P6.33, which was the 2019 indexed rate of the P5.00 specific tax rate effective January 1, 2013. However, RA 11346 failed to mention the indexed specific tax rate of cigars prior to its effectivity. Nevertheless, the Bureau of Internal Revenue (BIR) issued Revenue Memorandum Order (RMO) No. 20-2020 on July 8, 2020 to clarify and modify the alphanumeric tax code (ATC) for the excise taxes on tobacco products, HTPs, and vapor products pursuant to the implementation of RAs 10351, 11346, and 11467. The said RMO contains the modified and new excise tax rates on cigars effective January 1, 2020. (See Table 1.)

Table 1

Excise Tax Rates on Cigars under RA 11346, as Implemented by RMO 20-2020

Product	Excise tax rates					
	Present Jan. 1, 2019	RA 11346				
		Jan. 1, 2020	Jan. 1, 2021	Jan. 1, 2022	Jan. 1, 2023	Jan. 1, 2024 onwards
<i>Cigars, per piece</i>						
Ad valorem tax	20%	20%	20%	20%	20%	20%
Specific tax	P6.33	P6.57	P6.83	P7.10	P7.38	5% indexation every year thereafter

Note. Ad valorem tax is based on net retail price (NRP) per cigar (excluding the excise tax and VAT).

On the other hand, the specific tax rates on cigarettes packed by hand and by machine were increased from P37.50 to P45.00 per pack effective January 1, 2020. The specific tax rate shall be increased by P5.00 annually effective January 1, 2021 up to January 1, 2023, and shall be increased by 5% every year thereafter. (See Table 2.)

Table 2

Excise Tax Rates on Cigars and Cigarettes under RA 11346

Product	Excise tax rates					
	Present Jan. 1, 2019	RA 11346				
		Jan. 1, 2020	Jan. 1, 2021	Jan. 1, 2022	Jan. 1, 2023	Jan. 1, 2024 onwards
<i>Cigarettes, per pack</i>						
Packed by hand	P35.00	P45.00	P50.00	P55.00	P60.00	5%
Packed by machine	P35.00	P45.00	P50.00	P55.00	P60.00	indexation every year thereafter

Prior to RA 11346, the excise tax rates on cigarettes were last amended by RA 10963, otherwise known as the “Tax Reform for Acceleration and Inclusion (TRAIN)” law, on January 1, 2018. Table 3 shows the comparative excise tax rates on cigarettes packed by machine and by hand under RA 10963 and RA 11346. Note that a unitary excise tax rate was imposed on cigarettes packed by machine and by hand.

Table 3

Comparative Excise Tax Rates on Cigarettes Packed by Machine and by Hand under RA 10963 and RA 11346, 2020-2024

Year	Excise tax rates		Increase	
	RA 10963	RA 11346	Amount	%
2020	37.50	45.00	7.50	20.00
2021	37.50	50.00	12.50	33.33
2022	40.00	55.00	15.00	37.50
2023	40.00	60.00	20.00	50.00
2024	41.60	63.00	21.40	51.44

Meanwhile, the World Health Organization (WHO) has suggested for the regulation of e-cigs and HTPs for public health safety, especially children who are victims of second-hand vaping. The WHO identifies HTPs and ENDS/ENNDS/e-cigs that use tobacco leaves or nicotine chemicals/liquid solution or non-tobacco additives that mimic the behavior of smoking conventional cigarettes, which the only difference between the two is that HTPs burn its substance, while e-cigs vaporize the liquid solution. The imposition of an excise tax

on these products adheres to the commitment of the Philippine to the WHO Framework Convention on Tobacco Control (FCTC), which is to reduce tobacco use and exposure to tobacco smoke in all forms of smoking.

Under RA 11346, HTPs are taxed at P10.00 per pack of 20 units or packaging combinations of not more than 20 units effective January 1, 2020. The rate shall be increased by 5% every year effective January 1, 2021 through revenue regulations issued by the Secretary of Finance. However, RA 11467 modified the excise tax rates of HTPs under RA 11346 before it was even implemented.

Under RA 11467, HTPs are taxed at P25.00 per pack of 20 units or packaging combinations not more than 20 units effective January 1, 2020. The rate shall increase by P2.50 from 2021 to 2023, and thereafter will be increased further by 5% every year effective January 1, 2024, through revenue regulations issued by the Secretary of Finance. (See Table 4.)

Table 4

Taxation of HTPs under RA 11467

Particulars	Excise Tax
Effective on January 1, 2020	P25.00
Effective on January 1, 2021	27.50
Effective on January 1, 2022	30.00
Effective on January 1, 2023	32.50
Effective on January 1, 2024	increased by 5% every year

Note. The tax base is per pack of 20 units or packaging combinations of not more than 20 units.

Vapor products, such as individual cartridges, refills, pods, or containers of vapor products containing liquid or gel, were taxed based on the following quantities under RA 11346, viz.: (See Table 5.)

Table 5

Tax Rate of Vapor Products under RA 11346

Quantity	Excise Tax
0.00 ml to 10.00 ml	P10.00
10.01 ml to 20.00 ml	20.00
20.01 ml to 30.00 ml	30.00
30.01 ml to 40.00 ml	40.00
40.01 ml to 50.00 ml	50.00
More than 50.00 ml	P50.00 plus P10.00 for every additional 10.00 ml

The excise tax rates imposed on vapor products shall also be increased by 5% every year effective January 1, 2021, through revenue regulations issued by the Secretary of Finance.

Just like the excise tax rates of HTPs, the excise tax rates of vapor products under RA 11346 was amended by RA 11467 before it was even implemented on January 1, 2020. Under RA 11467, vapor products are taxed into two: (1) nicotine salt or salt nicotine; and (2) conventional freebase or classic nicotine. Both categories are based on their liquid content and are taxed based on the following quantities, viz.: (See Table 6.)

Table 6

Taxation of Vapor Products under RA 11467

Particulars	Excise tax
<i>(1) Nicotine Salt or Salt Nicotine</i>	
Effective on January 1, 2020	P37.00
Effective on January 1, 2021	42.00
Effective on January 1, 2022	47.00
Effective on January 1, 2023	52.00
Effective on January 1, 2024	increased by 5% every year
<i>(2) Conventional Freebase or Classic Nicotine</i>	
Effective on January 1, 2020	45.00
Effective on January 1, 2021	50.00
Effective on January 1, 2022	55.00
Effective on January 1, 2023	60.00
Effective on January 1, 2024	increased by 5% every year

Note. The tax base for nicotine salt or salt nicotine is per milliliter or a fraction thereof while the tax base for conventional freebase or classic nicotine is per 10 milliliters or a fraction thereof.

RA 11467 recalibrated the taxation of HTPs and e-cigs to be more efficient and effective in order to curb public consumption, especially the youth, and second-hand smoke.

The imposition of an excise tax on e-cigarettes and HTPs will not only raise additional revenue to fund the UHC programs but will also help curb the consumption of these products, since the majority of the consumers are in the age bracket of 25-44 years old.

On the definition of cigars, cigarettes, HTPs, and vapor products

Under the new laws, cigars, cigarettes, HTPs, and vapor products shall have the meaning indicated, as follows:

1. Cigars – shall mean all rolls of tobacco or any substitute thereof, wrapped in leaf tobacco that are consumed via combustion of the tobacco;
2. Cigarettes – shall mean all rolls of finely-cut leaf tobacco, or any substitute therefor, wrapped in paper or in any other material that are consumed via combustion of the tobacco;
3. HTPs – shall refer to tobacco products that may be consumed through heating tobacco, either electrically or through other means sufficiently to release an aerosol that can be inhaled, without burning or any combustion of the tobacco. HTPs include liquid solutions and gels that are part of the product and are heated to generate an aerosol; and
4. Vapor products – shall mean electronic nicotine and non-nicotine delivery systems, which are a combination of (a) a liquid solution or gel, that transform into aerosol without combustion through the employment of mechanical or electronic heating element, battery or circuit that can be used to heat such solution or gel, and includes, but is not limited to; (b) a cartridge; (c) a tank; and (d) the device without a cartridge or tank. It is commonly known as nicotine salt/salt nicotine, and conventional ‘freebase’ or ‘classic’ nicotine, and other similar products: Provided, that all vapor products shall be covered by this law regardless of its nicotine content.

It is noted that RA 11346 redefined cigars and cigarettes and provided for the meaning of vapor products. Meanwhile, RA 11467 redefined vapor products and deleted the individual meaning of ENDS/ENNDS provided by RA 11346.

On the excise tax amendment on alcohol products

RA 11467 increased the excise tax rates on alcohol products (e.g. fermented liquors, distilled spirits, wines). For distilled spirits such as gin, brandy, vodka, whiskey, rum, and tequila, the specific tax rate increased to P42.00 per proof liter effective January 1, 2020, followed by an additional P5.00 per proof liter from 2021 to 2023. Additional specific tax rate will be at P7.00 per proof liter effective 2024, and will increase by 6% every year thereafter, effective January 1, 2025. The law also increased the ad valorem tax on distilled spirits to 22% of the NRP (excluding excise tax and VAT) from 20% in 2019. The emerging popularity of alcopops will be taxed as distilled spirits.

For wine products, the excise taxation for wine products (e.g. sparkling wines, champagne) was restructured as to wine type, price, and alcohol content. The new specific tax for wine products is at P50.00 levied on all types of wines, and the rate shall be increased by 6% effective January 1, 2021, and every year thereafter. Whereas, fortified wine containing more than 25% alcohol by volume is taxed as distilled spirits.

For fermented liquor (e.g. beer) the specific tax rate was increased to P35.00 in 2020 and shall be increased by P2.00 every year until it reaches P43.00 in 2024. Thereafter, will

increase by 6% every year. Table 7 shows the excise tax rates on alcohol products under RA 11467.

Table 7

Excise Tax Rates on Alcohol Products under RA 11467

Particulars	2020	2021	2022	2023	2024	2025
Distilled Spirits						
(a) Ad valorem rate	22%	22%	22%	22%	22%	-
(b) Specific tax per proof liter	P42.00	47.00	52.00	59.00	66.00	To be increased by 6% every year thereafter
Wines						
(a) Specific tax per liter	P50.00	Increased by 6% every year thereafter				
Fermented liquors						
(a) Specific tax per liter	P35.00	37.00	39.00	41.00	43.00	To be increased by 6% every year thereafter

Note. Ad valorem rate is based on the NRP (excluding the excise tax and VAT).

Prior to RA 11467, the last major amendment to the excise tax rates on alcohol products was under RA 10351, enacted on December 19, 2012. The said law increased the excise taxation of alcohol products and simplified the excise tax structure of fermented liquors shifting into a unitary tax system. It also changed the excise taxation of distilled spirits from a specific tax to a compound structure. It also provided a 4% automatic indexation on the specific taxes of wines, distilled spirits, and fermented liquors.

Under RA 11467, the automatic indexation rates for all alcohol products are to be increased from 4% to 6% effective January 1, 2024, while the specific tax rate on distilled spirits was increased from P23.40 to P42.00 per proof liter, and the 20% ad valorem tax rate was increased to 22% effective January 1, 2020.

The change on wine classifications may decrease the collection, especially sparkling wines which was previously taxed at P316.34¹ and P885.73². Under RA 11467, the structure for wines was simplified and made subject to a specific tax rate of P50.00 per liter regardless

¹ Sparkling wines/champagnes, where the NRP (excluding excise tax and VAT) per bottle of 750 ml. regardless of proof is P500 or less.

² Sparkling wines/champagnes, where the NRP (excluding excise tax and VAT) per bottle of 750 ml. regardless of proof is more than P500.

of the NRP. Meanwhile, the removal of the classification of fermented liquors based on where produced may increase the collection due to the change in the specific tax rate from P25.42 to P35.00 effective January 1, 2020. Table 8 shows the comparative excise tax rates under RAs 10351 and 11467.

Table 8

Comparative Excise Tax Rates under RA 10351 and RA 11467, 2019-2020

Particulars	RA 10351 2019	RA 11467 2020	% Increase/ Decrease
Distilled Spirits			
(a) Ad valorem rate ¹	20%	22%	9.09
(b) Specific tax per proof liter	P23.40	P42.00	44.29
Wines			
(a) Sparkling wines/champagnes, where the NRP (excluding excise tax and VAT) per bottle of 750 ml., regardless of proof is:			
(1) P500 or less	316.34	50.00	-532.68
(2) More than P500	885.73	50.00	-1,671.46
(b) Still wines and carbonated wines containing 14% of alcohol by volume or less	37.96	50.00	24.08
(c) Still wines and carbonated wines containing more than 14% of alcohol by volume but not more than 25% of alcohol by volume	75.93	50.00	-51.86
(d) Fortified wines containing more than 25% of alcohol by volume	Tax as distilled spirits		
Fermented Liquors (per liter)			
(a) Fermented liquors, regardless of the NRP	25.42	35.00	27.37
(b) Fermented liquors brewed and sold at microbrewers or small establishments such as pubs and restaurants, regardless of the NRP	35.43	35.00	-1.23

According to the DOH, RA 11467 is a win-win situation for all since it gives an enormous strategic advantage in reducing non-communicable diseases and providing the necessary restrictions in the accessibility and availability of harmful products, especially among the youth. Taxing and regulating harmful products work both ways, as a means to

reduce consumption of harmful products, and as a source of additional revenue for the implementation of the UHC Law.

Based on the 2015 National Nutrition Survey conducted by the Food and Nutrition Research Institute, the prevalence rate among 20 years old and above on hypertension was 23.9%, while total cholesterol was 18.6%. Meanwhile, the prevalence rate of binge drinking for males was 58.8% and 41.9% for females. The survey indicated that alcohol was relevant to the age of 20 years old and above, which may still be true during this time.

On the VAT exemption on medicines

The expansion of the VAT exemption on the sale or importation of prescription drugs for diabetes, high cholesterol, hypertension, cancer, mental illness, tuberculosis, and kidney diseases was made to make these medicines more affordable to the Filipino people, without worrying about financial risk.

As previously mentioned, the VAT exemption on the sale or importation of prescription drugs and medicines for diabetes, high cholesterol and hypertension was made effective January 1, 2020; and cancer, mental illness, tuberculosis and kidney diseases will be effective January 1, 2023.

However, per Revenue Memorandum Circular (RMC) No. 113-2020, the commencement of the VAT exemption on the sale or importation of prescription drugs and medicines for diabetes, high cholesterol, and hypertension was January 23, 2020.

It is noted that RMC 113-2020 published the full text of the letter from the Department of Finance (DOF) to amend the effectivity date of RA 11467, as circularized under RMC 65-2020. Based on the DOF letter, RA 11467 was published in the website of the Official Gazette on January 23, 2020 and was later published in printed form on the Official Gazette's February 10, 2020 issue. The publication of RA 11467 in the Official Gazette website is valid and shall be the reckoning date for the effectivity thereof. This is due to the fact that there is neither a law nor any doctrinal court decision expressly stating that online publication of a statute by the Official Gazette is invalid. RA 11467 was published in the Official Gazette on January 23, 2020 through its website, which medium is intended for said purpose. In fine, the requirement on publication of laws has been complied with.

Table 9 shows the comparative estimated prices of selected medicines on high cholesterol, hypertension, and diabetes with and without VAT.

Table 9

Comparative Estimated Prices of Selected Medicines on High Cholesterol, Hypertension, and Diabetes With and Without VAT (Amounts in Pesos)

Therapeutic category Brand name (generic name)	Strength/form	Current price (VAT exclusive)	VAT	VAT inclusive price
High cholesterol				
Fenolit (Fenofibrate)	200 mg capsule	19.00	2.28	21.28
Roswin (Rosuvastatin Calcium)	20 mg film-coated tablet	44.20	5.30	49.50
Lustatin (Rosuvastatin Calcium)	10 mg tab	20.00	2.40	22.40
Hypertension				
Provasc (Amlodipine)	5 mg tab	13.75	1.65	15.40
Nebilet (Nebivolol)	5 mg tab	18.75	2.25	21.00
Twynsta (Telmisartan + Amlodipine)	40mg/5mg	41.25	4.95	46.20
Carvid (Carvedilol)	6.25 mg tab	11.00	1.32	12.32
Diabetes				
Trajenta (Linagliptin)	5 mg tab	60.00	7.20	67.20
Ritemed (Metformin)	850 mg tab	7.00	0.84	7.84
Minidiab (Glipizide)	5 mg tab	20.50	2.46	22.96
Glucovance (Metformin and Glibenclamide)	1g/5mg tab	27.25	3.27	30.52

Note. Prices were gathered from official receipts of medicines (brand/generic name), Mercury Drugs Store and Watsons, January – June 2020.

The DOH monitors and regulates selected anti-depressant, anti-psychotic, and anti-cancer medicines in the market. These medicines are subject to government mediated access price (GMAP) reduction scheme, which indicates that no medicine shall be sold at prices exceeding those provided by the DOH. Table 10 shows the comparative prices of some medicines related to cancer, mental illness, and kidney disease, and their estimated prices beginning January 1, 2023.

Table 10

Comparative Estimated Prices of Selected Medicines on Mental Illness, Cancer and Kidney Diseases With and Without VAT (Amounts in Pesos)

Therapeutic category Brand name (generic name)	Strength/form	GMAP (VAT inclusive)	VAT	VAT exclusive price as of January 1, 2023
Anti-depressant				
Seroxat (Paroxetine)	20 mg tab	P65.74	7.04	P58.70
Anti-psychotic				
Léponex (Clozapine)	25 mg tab	23.75	2.54	21.21
	100 mg tab	77.75	8.33	69.42
Anti-cancer				
Tykerb (Lapatinib)	250 mg tab	564.00	60.43	503.57
Zoladex (Goserelin)	3.6 mg Inj	6,799.00	728.46	6,070.54
Leunase (L-Asparaginase)	10,000 I.U. Inj	2,670.00	286.07	2,383.93
Blenoxane (Bleomycin)	15 mg Inj.	3,520.00	377.14	3,142.86
Dialysates/dialysis solutions and medical devices				
Solucid AC (Hemodialysis acid concentrate)	Acid Concentrate 01-11 (5L)	369.60	39.60	330.00
3610952 (Hemodialysis bicarbonate)	10 Liters	600.00	64.29	535.71
EMED027 (Sodium bicarbonate)	840 g (pouch)	182.00	19.50	162.50

Note. GMAP is assumed to be VAT inclusive. Sources are gathered from the DOH-Pharmaceutical Division, 2020.

On the vetoed provision

The President vetoed Section 5 of RA 11467 which required authorities to secure a court order before they can conduct raids against suspected unscrupulous traders of e-cigs and alcoholic drinks.

Section 5 amended the second paragraph of Section 152 of the NIRC of 1997, as amended, as this duly curtailed the search and seizure powers of the BIR. According to the President, the phrase “upon order of the court” unnecessarily requires the BIR, in the exercise of its mandate, to secure an order from the court before its officers may be allowed to enter

any place where tobacco, heated tobacco, and vapor products are produced or kept. Such restriction does not exist with respect to any other taxable article.

On the allocation of the incremental revenue

RA 11467 earmarks 60% of revenues collected from the excise taxes on alcohol products and e-cigs to the UHC, while 20% will be spent for medical assistance and health facilities. The remaining 20% will go to programs that will help the government fulfill its commitments under the United Nations SDGs.

Likewise, the earmarking of funds of the excise tax collection on tobacco products will create sustainable and efficient funding sources for an accessible health care system for all Filipino families, including the overseas Filipino workers. It will also help local government unit beneficiaries and tobacco farmers for their agricultural projects and agro-infrastructure projects.



REFERENCES

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- An Act Increasing the Excise Tax on Tobacco Products, Imposing Excise Tax on Heated Tobacco Products and Vapor Products, Increasing the Penalties for Violations of Provisions on Articles Subject to Excise Tax, and Earmarking a Portion of the Total Excise Tax Collection from Sugar-Sweetened Beverages, Alcohol, Tobacco, Heated Tobacco and Vapor Products for Universal Health Care, Amending for this Purpose Sections 144, 145, 146, 147, 152, 164, 260, 262, 263, 265, 288, and 289, Repealing Section 288(B) and 288(C), and Creating New Sections 263-A, 265-B, and 288-A of the National Internal Revenue Code of 1997, as Amended by Republic Act No. 10963, and for Other Purposes, RA 11346 (January 2020). <https://www.officialgazette.gov.ph/downloads/2019/07jul/20190725-RA-11346-RRD.pdf>
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