

Tax in a dot

Amendment of documentary requirements to determine excise tax exemption of purely electric and hybrid vehicles



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The Bureau of Internal Revenue (BIR) further amends Section 9 of Revenue Regulations (RR) No. 25-2003, as amended by Section 3 of RR No. 24-2018, providing for the Department of Environment and Natural Resources – Environment Management Bureau (DENR-EMB) to determine whether the automobiles subject to excise tax exemption are hybrid vehicles or purely electric vehicles pursuant to the provisions of Tax Reform for Acceleration and Inclusion (TRAIN) Law, which shall be read as follows:

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