



REPUBLIKA NG PILIPINAS  
KAGAWARAN NG PANANALAM  
KAWANIHAN NG BENTAS INTERNAS  
Quezon City

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Sec: NT

REVENUE REGULATIONS NO. 13-94

**SUBJECT:** Revenue Regulations Governing the Imposition of Excise Tax on Minerals and Mineral Products

**T O :** All Internal Revenue Officers and Others Concerned

**SECTION 1. Scope.** - Pursuant to the provisions of Section 245 of the National Internal Revenue Code (NIRC), as amended, these Regulations are hereby promulgated to implement the provisions of Section 151, Chapter VII, Title VI of the NIRC as amended by Executive Order No. 273 and further amended by Republic Act No. 7729, imposing excise tax on minerals and mineral products.

**SEC. 2. Coverage.** - The following goods such as but not limited to those enumerated hereunder shall be considered as minerals and mineral products:

Examples

I. METALS

A. Ferrous

1. Iron - Iron ore
2. Ferroalloying - Manganese Ore, Metallurgical, Chemical and Refractory Chromite, Molybdenum

B. Non-ferrous

1. Base - Copper, Tin, Mercury
2. Light - Aluminum, Magnesium, Titanium
3. Precious - Gold, Silver, Platinum
4. Rare - Uranium, Radium, Beryllium

II. NON-METALS

A. Mineral fuels

1. Fluid
  - a. Liquid - Indigenous Petroleum
  - b. Gaseous - Natural Gas
2. Solid
  - a. Hard coal - Anthracite
  - b. Soft-coal - Semi-Anthracite
  - c. Compressed coal - Coke

- B. Other Non-metals such as but not limited to: Sand and gravel, Stone, Cement materials, Gypsum, Sulfur, Salt, Marble, Limestone, Coral, Shale, Slate, Quartzite, Schist, Volcanic Cinder, Perlite, Tuff, Granite Basalt, Andesite, Gabbro, Conglomerate and Other Quarried Materials, Phosphate Rock, Potash, Nitrates, Guano and

