AMENDING SECTION 154 OF THE INTERNAL REVENUE CODE BY INCREASING THE SPECIFIC TAX ON COAL AND COKE

PRESIDENTIAL DECREE NO. 1933, June 11, 1984

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WHEREAS, the prevailing specific tax on coal and coke is significantly out of line with the value of these products;

WHEREAS, the corresponding duties and taxes on alternative sources and alternative mineral fuels are significantly higher resulting in excessive price distortions in favor of domestic coal and coke;

WHEREAS, such distortions should be corrected to a level that will still maintain a reasonable margin in favor of domestic producers.

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers vested in me under Section 290-B of the Internal Revenue Code, as amended, do hereby direct and order that:

SECTION 1. Section 154 of the National Internal Revenue Code of 1977, as amended, is further amended to read as follows:

"SEC. 154. Specific Tax on Coal.—On all coal and coke, there shall be collected, per metric ton, fifty pesos.

SEC. 2. Reapealing Clause.—Provisions of any general or specific laws, decrees or orders which are in conflict or inconsistent herewith are hereby repealed or modified accordingly.

SEC. 3. Effectivity.—This Order shall take effect on August 1, 1984.

Done in the City of Manila, this 11th day of June in the Year of Our Lord, Nineteen Hundred and Eighty-Four.

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