

AN ACT IMPOSING AN ENERGY TAX ON ELECTRIC POWER CONSUMPTION.

BATAS PAMBANSA BLG. 36, September 07, 1979

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Be it enacted by the Batasang Pambansa in session assembled:

SECTION 1. Energy Tax on Electric Power Consumption.—In line with the objective of conserving energy and promoting efficient utilization thereof, there is hereby imposed, levied, and collected a tax on the monthly electric power consumption of every residential customer of electric power utilities, determined in accordance with the following schedule:

If the Monthly KWH Consumption is

The tax shall be

Not over 650 kilowatt-hours

Exempt

Over 650 kilowatt-hours but not over 1,000 kilowatthours

P0.10 per kilowatt-hour in excess of 650 kilowatt-hours hours

Over 1,000 kilowatt-hours but not over 1,500 kilowatt-hours

35.00 plus P0.20 per kilowatthour in excess of 1,000 kilowatt-hours

Over 1,500 kilowatt-hours

P135.00 plus P0.35 per kilowatt-hour in excess of 1,500 kilowatthours

Provided, however, That in areas outside Metro Manila where the electric power rates (excluding the energy tax) are equal to or higher than the electric power rates (including the energy tax) prevailing in Metro Manila, the energy tax referred to in this section shall not apply; Provided, further, That in areas outside Metro Manila where the prevailing electric power rates (excluding the energy tax) are less than the prevailing electric power rates (including the energy tax) in Metro Manila, then the energy tax to be imposed in the former shall be equal to the difference or the full amount of energy tax, whichever is lower; Provided, finally, That the tax paid under this Act shall not be allowed as a deduction for income tax purposes.

SEC. 2. Payment and Remittance.—The energy tax referred to in the preceding section shall be paid to and withheld by electric utilities from their respective residential customers along with their monthly electric billings.

The owner, proprietor, operator or any person in charge of the electric utility shall, within twenty (20) calendar days after the end of each calendar month in which the tax is collected, file a true and correct return with the Commissioner of Internal Revenue in the manner or form to be prescribed by the Ministry of Finance, and remit within the same period the total amount of tax so collected.

SEC. 3. Penalties.—If the tax is not remitted within the prescribed period, the owner, proprietor, operator or any person in charge of the electric utility shall be liable for the amount equivalent to twenty-five per centum of the tax due. In case of willful neglect to file the return within the period prescribed in the preceding section, or in case a false or fraudulent return is willfully made, there shall be added to the tax or to the deficiency tax, in case any payment has been made on the basis of the return before the discovery of the falsity or fraud, a surcharge of fifty per centum of its amount. The amount so added to any tax shall be collected at the same time and in the same manner and as part of the tax unless the tax has been paid before the discovery of the falsity or fraud, in which case, the amount so assessed shall be collected in the same manner as the tax.

SEC. 4. Rules and Regulations.—The Ministry of Finance in consultation with the heads of appropriate government agencies shall promulgate the necessary rules and regulations for the effective enforcement of this Act.

SEC. 5. Repealing Clause.—All other laws, decrees, orders and regulations or parts thereof, which are inconsistent with this Act are hereby repealed or modified accordingly.

SEC. 6. Effectivity.—This Act shall take effect immediately upon its approval.

Approved, September 7, 1979.

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