

SPECIFIC TAX RATES ON CERTAIN PETROLEUM PRODUCTS

KRI REVENUE MEMORANDUM CIRCULAR NO. 85-90, October 05, 1990

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For the information and guidance of all concerned, published hereunder are the new specific tax rates on the following petroleum products pursuant to the provisions of Republic Act 6965, effective October 5, 1990.

PESO/LITER

Products

Previous

Ad Valorem Tax

Present

Specific Tax

Difference

Petroleum Gasoline

P 3.5964

P 2.52

(P 1.0764)

Regular Gasoline

3.2622

2.28

(.9822)

Naphtha

3.2622

2.28

(.9822)

Naphtha-For production of petrochemicals

0

0

0

Aviation Turbo

3.4037

2.38

(1.0237)

Diesel Fuel Oil

1.1532

0.45

(7032)

Kerosene

1.1704

0.50

(.6704)

L.P.G.

1.0590/lt

or 1.8946/kg

0

(1.0590/lt)

(1.8946/kg)

Asphalt

.7956/kg

0.56

(.2356/kg)

Bunker Fuel

0

0

0

Lube Oils, Greases, base stocks for lube oil & greases, aromatic extracts and other similar preparations, and additives for lube oils & greases

4.50

4.50

0

Processed Gas

0.05

0.05

0

Waxes & Petroleum

3.50

3.50

0

Denatured Alcohol – For motive power

0.05

0.05

0

All internal revenue officers and others concerned are enjoined to be guided accordingly and to give this circular as wide publicity as possible.

Adopted: 5 Oct. 1990

(SGD.) JOSE U. ONG

Commissioner of Internal Revenue

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