

REVISING THE MAXIMUM RETAIL PRICES OF CIGARETTES

EXECUTIVE ORDER NO. 958, June 06, 1984

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/24b49d9ef34c/>

WHEREAS, in the latest revision of the maximum retail prices of cigarettes under Executive Order No. 924, the allowed margins for price adjustment have become inadequate to meet current levels of production costs;

WHEREAS, unless the existing statutory maximum retail prices of cigarettes are adjusted, certain cigarette manufacturers may be constrained to cut down production which may result in the dislocation of a considerable number of factory workers and a substantial drop in revenue collection;

WHEREAS, to obviate these contingencies, it is imperative that the maximum retail prices of cigarettes be revised to provide sufficient leeway for price adjustments in order to meet present levels of production costs.

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

SECTION 1. Section 149 (b) of the National Internal Revenue Code, as amended, be amended to read as follows:

“Sec. 149. Specific tax on cigars and cigarettes. – On cigars and cigarettes there shall be collected the following taxes:

“(b) Cigarettes –

“(1) On cigarettes packed in thirties, the retail price of which per pack does not exceed one pesos and sixty centavos, on each thousand three pesos;

“(2) On cigarettes packed in thirties, the retail price of which per pack does not exceed two pesos, on each thousand five pesos;

“(3) On cigarettes packed on thirties, the retail price of which per pack exceeds two pesos, on each thousand, eight pesos;

“(4) On cigarettes packed in twenties, the retail price of which per pack does not exceed three pesos and sixty-five centavos, on each thousand, twenty pesos;

“(5) On cigarettes packed in twenties, the retail price of which exceeds three pesos and sixty-five centavos but does not exceed four pesos and fifty centavos, on each thousand, twenty-eight pesos;

“(6) On cigarettes packed in twenties, the retail price of which exceeds four pesos and thirty centavos but does not exceed five pesos and five pesos and fifty centavos, on each thousand, thirty-two pesos;

“(7) On cigarettes packed on twenties, the retail price of which exceeds five pesos and fifty centavos but does not exceed six pesos, on each thousand, sixty-four pesos;

“(8) On cigarettes packed in twenties, the retail price of which exceeds six pesos but does not exceed six pesos and fifty centavos, on each thousand, sixty-four pesos;

“(9) On cigarettes packed in twenties, the retail price of which exceeds six pesos and fifty centavos but does not exceed seven pesos and thirty centavos, on each thousand, ninety-one pesos;

“(10) On cigarettes packed in twenties, the retail price which exceeds seven pesos and thirty centavos, on each thousand, one hundred twenty-one pesos;

“(11) If the cigarettes are of foreign manufacture, regardless of the retail price or contents per pack, on each thousand, one hundred twenty-one pesos.

SEC. 2. All cigarette manufacturers concerned shall be allowed to use their cigarette labels imprinted with the old maximum retail price per pack of their products for a period of one hundred twenty (120) days from the date of the effectivity of this Order, after which they shall comply with pertinent requirements of section 149(b) of the National Internal Revenue Code, as amended, regarding the printing of the maximum retail price on each pack of cigarettes.

SEC. 3. All laws, decrees, executive orders, rules and regulations and other issuances or parts thereof which are inconsistent with this Order are hereby repealed, amended or modified accordingly.

SEC. 4. This Order shall take effect on June 7, 1984.

Done in the City of Manila, this 6th day of June, in the year of Our Lord, nineteen hundred and eighty-four.

(SGD.) FERDINAND E. MARCOS

President of the Philippines

By the President:

(SGD.) JUAN C. TUVERA

Presidential Executive Assistant

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.