

AN ACT INCREASING THE RATES OF TAX ON CIGARETTES AND AMENDING, FOR THE PURPOSE, ITEMS 4, 5, 6, 7, 8, 9, 10 AND 12 OF SUBPARAGRAPH (B) OF THE FIRST PARAGRAPH AND THE SECOND PARAG...

BATAS PAMBANSA BLG. 3, August 26, 1978

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Be it enacted by the Batasang Pambansa in session assembled:

SECTION 1. Items 4, 5, 6, 7, 8, 9, 10 and 12 of subparagraph (b) of the first paragraph and the second paragraph of Section 149 of the National Internal Revenue Code of 1977, are hereby amended to read as follows:

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

“(a) Cigars—

“(1) Idem

“(2) Idem

“(3) Idem

“(b) Cigarettes—

“(1) Idem

“(2) Idem

“(3) Idem

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

“(5) On cigarettes packed in twenties, the retail price of which per pack exceeds one peso and thirty-five centavos, but does not exceed one peso and sixty-five centavos, on each thousand, eighteen pesos;

“(6) On cigarettes packed in twenties, the retail price of which per pack exceeds one peso and sixty-five centavos, but does not exceed one peso and ninety-five centavos, on each thousand, twenty pesos;

“(7) On cigarettes packed in twenties, the retail price of which per pack exceeds one peso and ninety-five centavos, but does not exceed two pesos and twenty-five centavos, on each thousand, twenty-two pesos;

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

“(9) On cigarettes packed in twenties, the retail price of which per pack exceeds two pesos and seventy centavos, but does not exceed three pesos and twenty centavos, on each thousand, forty-two pesos;

“(10) On cigarettes packed in twenties, the retail price of which per pack exceeds three pesos and twenty centavos, on each thousand, fifty-two pesos;

“(11) Idem

“(12) If the cigarettes are of foreign manufacture, regardless of the retail price or contents per pack, on each thousand, eighty-two pesos.

“Nothing under the foregoing sub paragraph (b) shall be deemed to allow a downward reclassification for tax

purposes of any existing brand of cigarettes whenever there is a change in the tax rates or retail price ceilings thereof."

SEC. 2. This Act shall take effect upon its approval.

Approved, August 26, 1978.

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