

AMENDING SECTIONS 133, 134, AND 135 OF THE NATIONAL INTERNAL REVENUE CODE, AS AMENDED, SO AS TO INCREASE THE RATES OF SPECIFIC TAX ON DISTILLED SPIRITS, WINES AND FERMENTED LIQU...

PRESIDENTIAL DECREE NO. 1155, June 03, 1977

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WHEREAS, the existing rates of specific tax on distilled spirits, wines and fermented liquors in the country are still low compared to similar taxes levied in foreign countries.

WHEREAS, the rates of specific tax on distilled spirits, wines and fermented liquors offer a convenient source of additional tax revenues because these are non-essential products;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers vested in me by the Constitution, do hereby order and decree the following:

SECTION 1. Sections 133, 134 and 135 of the National Internal Revenue Code, as amended, are hereby further amended to read as follows:

"SEC. 133. Specific tax on distilled spirits.-On distilled spirits there shall be collected, subject to the provisions of section one hundred and twenty-eight of this code, except as hereinafter provided, specific taxes as follows:

"a) If produced domestically from locally produced raw materials, per proof liter, one peso and ten centavos: Provided, That if produced in a pot still or other similar primary distilling apparatus, by a distiller producing not more than one hundred liters a day, containing not more than fifty per centum of alcohol by volume, per proof liter, seventy-eight centavos;

"b) If imported or produced from imported raw materials, per proof liter, twenty-seven pesos and fifty centavos.

"This tax shall be proportionally increased for any of the spirits taxed over proof spirits, and the tax shall attach to this substance as soon as it is in exercise as such, whether it be subsequently separated as pure or impure spirits, or be immediately or at any subsequent time transformed into any other substances either in process of original production or by any subsequent process.

"Spirits" or "distilled spirits" is the substance known as ethyl alcohol, ethanol, or spirits of wine, including all dilutions and mixtures thereof, from whatever source by whatever process produced, and shall include whisky, brandy, rum, gin and vodka, and other similar products or mixtures.

"Proof Spirits" is liquor containing one-half of its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine then thousands at fifteen degrees centigrade. A proof liter means a liter of proof spirits."

"SEC. 134. Specific tax on wines.-On wines and limitation wines there shall be collected, per liter of volume capacity, the following taxes:

"(a) Sparkling wines, regardless of proof, twelve pesos; if imported, twenty-six pesos and forty centavos;

"(b) Still wines containing fourteen per centum of alcohol or less (except those manufactured from locally grown raw materials), one peso; if imported, two pesos and twenty-centavos; and

"(c) Still wines containing more than fourteen per centum of alcohol, two pesos;; if imported, four pesos and forty centavos.

"Imitation wines containing more than twenty-five per centum of alcohol shall be taxed as distilled spirits."

"SEC. 135. Specific tax on fermented liquors.-On beer, larger beer, ale, porter, and other fermented liquors (except tuba, basi, tapuy and similar domestic fermented liquor), there shall be collected, on each liter of volume capacity, fifty centavos: Pro

vided, That if the fermented liquor is imported the tax shall be increased by one hundred per centum."

SEC. 2. This Decree shall take effect immediately.

Done in the City of Manila, this 3rd day of June, in the year of Our Lord, Nineteen Hundred and Seventy-Seven.

(Sgd.) FERDINAND E. MARCOS
President of the Philippines

By the President:

(Sgd.) JUAN C. TUVERA
Presidential Assistant

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