

AMENDING SECTIONS 153, 155 AND 156 OF TITLE IV (SPECIFIC TAXES) OF THE NATIONAL INTERNAL REVENUE CODE OF 1977, AS AMENDED

EXECUTIVE ORDER NO. 957, June 06, 1984

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WHEREAS, with the recent currency realignment, it is imperative that stringent measures be adopted to conserve oil and avoid wasteful consumption thereof;

WHEREAS, the restructuring of oil prices as well as the revision of the specific tax components thereof is an effective measure of conservation;

WHEREAS, the revision of specific tax rates will mean not only a reduction in oil consumption but will also mean savings in foreign exchange that could be utilized for the importation of essential commodities;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Republic of the Philippines, by virtue of the powers vested in me by the Constitution and by Section 290-B of the National Internal Revenue Code of 1977, as amended, do hereby direct and order that:

“Section 1. Section 153, 155 and 156 of the National Internal Revenue Code as amended are hereby further amended to read as follows:

SECTION 153. Specific tax on manufactured oil and other fuels. – On refined and manufactured mineral oil and motor fuels, there shall be collected the following taxes which shall attach to the articles hereunder enumerated as soon as they are in existence as such:

- (a) Kerosene, per liter of volume capacity, thirty seven and three-fourth centavos;
- (b) Lubricating oils, per liter of volume capacity, one peso and fifty centavos;
- (c) Naphtha, regular gasoline and all other similar products of distillation, per liter of volume capacity, one peso and seventy four and one-fourth centavos; Provided, That on premium and aviation gasoline, the tax shall be one peso and sixty-two and one-fourth centavos, per liter of volume capacity;
- (d) On denatured alcohol to be used for motive power, per liter of volume capacity, one centavo; Provided, That unless otherwise provided for by special laws, if the denatured alcohol is mixed with gasoline, the specific tax on which has already been paid, only the alcohol content shall be subject to the tax herein prescribed. For the purposes of this subsection, the removal of denatured alcohol of not less than one hundred eighty degrees proof ninety per centum absolute alcohol) shall be deemed to have been removed for motive power, unless shown to the contrary,
- (e) Processed gas, per liter of volume capacity, four and one-half centavos;
- (f) Thinners and solvents, per liter of volume capacity, one peso and two and one-half centavos;
- (g) Liquefied petroleum gas, per kilogram, ninety seven and one-half centavos:]Provided, That liquefied petroleum gas used for motive power shall be taxed at the equivalent rate as the specific tax on diesel fuel oil ;

- (h) Asphalts, per kilogram, fifty three centavos;
- (i) Greases, waxes and petrolatum, per kilogram, eighty centavos; and
- (j) Aviation turbo jet fuel, per liter of volume capacity, one peso and thirty-seven centavos.

“SEC. 155. Specific tax on bunkerfuel oil. – On fuel oil, commercially known as bunker fuel oil, and on all similar fuel oils, having more or less the same generating power, there shall be collected, per liter of volume capacity; thirty seven and one-half centavos, which tax shall attached to this fuel oil as soon as it is in existence as such.

“SEC. 156. Specific tax on diesel fuel oil. – On fuel oil, commercially known as diesel fuel oil, and on all similar fuel oils, having more or less the same generating power, per liter of volume capacity, sixty-five and one-half shall attached to this fuel oil as soon as it is in existence as such.”

“SECTION 2. This Executive 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

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