

IMPOSING AN ENERGY TAX ON AIRCRAFT NOT OPERATED FOR HIRE TO THE GENERAL PUBLIC BY INSERTING A NEW PROVISION (SECTION 50-A) TO REPUBLIC ACT NO. 776, OTHERWISE KNOWN AS THE CIVIL ...

PRESIDENTIAL DECREE NO. 844, December 12, 1975

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/68774d8b95a5/>

WHEREAS, it is necessary to impose an energy tax on aircraft not operated for hire to the general public consistent with the Government's energy and fuel conservation program;

WHEREAS, in addition, the cost of services being rendered by the Civil Aeronautics Administration has considerably increased since its creation on June 30, 1952, without a corresponding increase in the fees charged for this purposes;

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

SECTION 1. Section 50, Chapter IX of Republic Act No. 776 is hereby amended to read as follows:

"SECTION 50. Fees. For services rendered and documents issued by the Civil Aeronautics Administration and/or the Civil Aeronautics Board, the following fees shall be charged and collected:

- For filing of an application to engage in air commerce, two hundred and fifty pesos;
- For filing of an application for ratings of aviation schools and other air agencies, one hundred pesos;
- For each airman's certificate issued, a maximum charge of fifty pesos;
- For certifying copies of official documents and orders in the files of the Civil Aeronautics Administration and Civil Aeronautics Board, fifty centavos per copy, plus twenty centavos per each page of folio so certified;
- For certified transcripts of notes of the Civil Aeronautics Administration or Civil Aeronautics Board, thirty centavos for each page of not less than two hundred words;
- For the registration of aircraft, a maximum fee of two thousand pesos for every aircraft registered, payable yearly;
- For the registration of engines, propellers and/or appliances, a maximum fee of one thousand pesos for the original registration of every engine, and a maximum fee of five hundred pesos for the original registration of every propellers and/or appliance, payable once."

SEC. 2. Section 50-A is hereby inserted after Section 50 to read as follows:

"SECTION 50-A. Energy Tax. In addition to the registration fee provided for in Paragraph 6 of Section 50, there shall be collected as a condition for registration and/or renewal of registration of aircraft not operated or engaged for hire to the general public an annual energy tax as follows:

A. Non-Commercial Helicopters

Gross Weight
Kilos

Reciprocating
(In Pesos)

Turbine
(In Pesos)

a. Not exceeding 1000 kg.

1050

1,350

b. Above 1000 kg. but not exceeding 2000 kg.

1200

1,500

c. Above 2000 kg. but not exceeding 3000 kg.

1350

1,650

d. Above 3000 kg. but not exceeding 4000 kg.

1500

1,800

e. Above 4000 kg. but not exceeding 5000 kg.

1650

1,950

f. Above 5000 kg.

1800

2,100

B. Non-Commercial Fixed Wing Aircraft

Gross Weight

Kilos

Piston

Turbo-Prop

Turbo Jet

a. Not exceeding 1000 kg.

P1,050

P1,350

P2,000

b. Above 1000 kg. but not exceeding 2000 kg.

1,200

1,500

2,000

c. Above 2000 kg. but not exceeding 5000 kg.

1,500

1,800

2,000

d. Above 5000 kg. but not exceeding 10,000 kg.

1,800

2,100

3,000

e. Above 10,000 kg.

2,500

2,800

4,000

SEC. 3. This decree shall take effect immediately.

Done in the City of Manila, this 12th day of December, in the year of Our Lord, nineteen hundred and seventy-five.

(Sgd.)

FERDINAND E. MARCOS

President

Republic of the Philippines

By the President:

(Sgd.)

JUAN C. TUVERA

Presidential 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.