

REVISING THE RATES OF SPECIFIC TAX ON CERTAIN PETROLEUM PRODUCTS.

EXECUTIVE ORDER 919, November 03, 1983

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WHEREAS, the increase in the peso value of our imported crude oil as a result of the recent devaluation has made it imperative to adjust the prices of petroleum products to more realistic levels;

WHEREAS, in the restructuring of prices of petroleum products, it is likewise necessary to adjust the specific tax components thereof in order to make the tax rates thereon consistent with their adjusted price levels; and

WHEREAS, the revision of the rates of specific tax on petroleum products is an effective measure to discourage unnecessary and wasteful consumption of petroleum products;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers in me vested by the Constitution and by Section 290-B of the National Internal Revenue Code of 1977, as amended by Presidential Decree No. 1835, do hereby order as follows:

SECTION 1. The rates of specific tax on certain petroleum products are hereby revised, hereby amending for this purpose Sections 153, 155 and 156 of the National Internal Revenue Code to read as follows:

“SEC. 153. Specific tax on manufactured oils and other fuels. – On refined and manufactured mineral oils 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, six and three-fourth centavos;

“(b) Lubricating oils, per liter of volume capacity, eighty centavos;

“(c) Naphtha, regular gasoline and all other similar products of distillation, per liter of volume capacity, one peso and fifty and one-fourth centavos: Provided, That on a premium and aviation gasoline the tax shall be one peso and fifty four and one-fourth centavos and one peso, respectively, 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 subjected 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, three centavos;

“(f) Thinners and solvents, per liter of volume capacity, ninety one and one-half centavos;

“(g) Liquefied petroleum gas, per kilogram, thirty-one 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 eighteen centavos;

“(i) Greases, waxes and petroleum per kilogram, fifty centavos;

“(j) Aviation turbo-jet fuel, per liter of volume capacity, ninety six centavos.”

“SEC. 155. Specific tax on bunker fuel 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, seven and one-half centavos, which tax shall attach 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, nineteen centavos, which tax shall attach to this fuel oil as soon as it is in existence as such.”

SEC. 2. This Executive Order shall take effect immediately.

DONE in the City of Manila, this 3rd day of November, in the year of Our Lord, nineteen hundred and eighty-three.

(SGD.) FERDINAND E. MARCOS

President of the Philippines

By the President:

(SGD.) JUAN C. TUVERA

Presidential Executive Assistant

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