

## IMPOSING AN ENERGY TAX ON MOTORIZED WATERCRAFT USED FOR PLEASURE AND RECREATION AND AMENDING SECTION 3301 OF PRESIDENTIAL DECREE NO. 34 OTHERWISE KNOWN AS THE TARIFF AND CUSTOMS...

*PRESIDENTIAL DECREE NO. 845, December 12, 1975*

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/a0bda569dc41/>

---

WHEREAS, there is need to regulate the use and operation of vessels used for pleasure and recreation consistent with the Government's energy and fuel conservation program; and

WHEREAS, there is need to establish realistic registration fees for all watercrafts;

WHEREAS, there is also need for additional revenue to support economic development;

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 the following:

SECTION 1. Section 3301 of Presidential Decree No. 34 is hereby amended to read as follows:

"SEC. 3301. Other Fees and Charges. —For services rendered and documents issued by the Bureau of Customs, the following fees shall be charged and collected, by affixing documentary customs stamps in the correct amount upon the document or any other paper which is the subject to the charge and by the cancellation of such stamps in the manner prescribed by the Commissioner, and no such document or any other paper shall be issued or granted by any customs official until the correct amount of stamps shall have been affixed and cancelled: Provided, however, That fees of twenty pesos or over may be paid in cash:

- For each certificate of Philippine registry or ownership:

1.

In case of a vessel of not more than fifteen tons gross

P100.00

2.

In case of a vessel of more than fifteen but not more than fifty tons gross

150.00

3.

In case of a vessel of more than fifty but not more than one hundred tons gross

200.00

4.

In case of a vessel of more than one hundred but not more than two hundred and fifty tons gross

300.00

5.

In case of a vessel of more than two hundred and fifty but not more than five hundred tons gross

500.00

6.

In case of a vessel of more than five hundred but not more than seven hundred and fifty tons gross

750.00

7.

In case of a vessel of more than seven hundred and fifty but not more than one thousand tons gross

1,000.00

8.

In case of a vessel of more than one thousand but not more than one thousand five hundred tons gross

1,500.00

9.

In case of a vessel of more than one thousand five hundred but not more than three thousand tons gross

2,000.00

10.

In case of a vessel of more than three thousand but not more than five thousand tons gross

3,000.00

11.

In case of a vessel of more than five thousand tons gross

5,000.00"

SEC. 2. In addition to the applicable fees provided for in Section 3301 of Presidential Decree No. 34, there is hereby imposed on all motorized speedboats, yachts, launches and other watercraft designed and/or used for pleasure and recreation whether operated for profit or not an energy tax payable annually in the following amounts:

1.

In case of vessel with a length of not more than five meters

1,000.00

2.

In case of a vessel with a length of more than five meters but not more than fifteen meters

2,500.00

3.

In case of a vessel with a length of more than fifteen meters but not more than twenty-five meters

4,000.00

4.

In case of a vessel with a length of more than twenty-five meters but not more than thirty-five meters

5,500.00

5.

In case of a vessel with a length of more than thirty-five meters but not more than forty-five meters

7,000.00

6.

In case of a vessel with a length of more than forty-five meters but not more than fifty-five meters

8,500.00

7.

In case of a vessel with a length of more than fifty-five meters but not more than sixty-five meters

10,000.00

8.

In case of a vessel with a length of more than sixty-five meters but not more than seventy-five meters

11,500.00

9.

In case of a vessel with a length of more than seventy-five meters but not more than eighty-five meters

13,000.00

10.

In case of a vessel with a length of more than eighty-five meters but not more than ninety-five meters

14,500.00

11.

In case of a vessel with a length of more than ninety-five meters

16,000.00

The foregoing tax shall be paid at the time that the fees for the annual licensing and/or inspection of said vessels are payable.

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.