

REVISING THE RATES OF SPECIFIC TAX ON LOCALLY-PRODUCED DISTILLED SPIRITS, WINES, COMPOUNDED LIQUORS AND FERMENTED LIQUORS

EXECUTIVE ORDER NO. 674-A, March 31, 1981

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WHEREAS, pursuant to Batas Pambansa Blg. 82, the specific taxes on liquor products as provided under Sections 145, 146 and 147 of the National Internal Revenue Code have been increased;

WHEREAS, this increase in specific taxes affect at this time sales volume of locally-produced distilled spirits, wines, compounded liquors and fermented liquors;

WHEREAS, it would be essential to maintain the present sales volume of these commodities to prevent unemployment and to assist the liquor industry;

WHEREAS, to cushion the economic impact of the increased tax rates it is imperative that the existing tax rates be revised.

NOW, THEREFORE, I, FERDINAND E. MARCOS, President 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 by Presidential Decree No. 1773, do hereby order as follows:

SECTION 1. The rates of specific tax on locally-produced distilled spirits, wines and compounded liquors, and fermented liquors prescribed under Section 145 (a); 146 (b) to (h); and 147, respectively, of the National Internal Revenue Code are hereby revised effective on the dates hereunder indicated, to wit:

Rate of Tax

Effective Date

Sec.145(a)

Domestic distilled spirits

= P1.80/proof liter

April 1, 1981

= 2.10/proof liter

October 1, 1981

= 2.40/proof liter

April 1, 1982

Local spirits (or “lambanog”) produced by small distillers

= P1.17/proof liter

April 1, 1981

= 1.36 proof/liter

October 1, 1981

= 1.56/proof liter

April 1, 1981

Sec.146(b)

– Domestic still wines containing 14% alcohol or less (except those manufactured from locally grown raw materials

= P1.50/per liter

April 1, 1981

= 1.75/per liter

October 1, 1981

= 2.00/per liter

April 1, 1982

Imported still wines containing 14% alcohol or less

= P3.30 per liter

April 1, 1981

= 3.85 per liter

October 1, 1981

= 4.40 per liter

April 1, 1982

(c)

Domestic still wines containing more than 14% alcohol

= P3.00 per liter

April 1, 1981

= P3.50 per liter

October 1, 1981

= 4.00 per liter

April 1, 1982

Imported still wines containing more than 14% alcohol

= P6.60 per liter

April 1, 1981

= 7.70 per liter

October 1, 1981

= 8.80 per liter

April 1, 1982

Imitation wines containing more than 25% of alcohol shall be taxed as distilled spirits at the new rates effective on the dates prescribed under this Executive Order.

(d)

Compounded liquors containing more than 17% alcohol, but not more than 25% alcohol

= P0.72 per liter

April 1, 1981

= 0.84 per liter

October 1, 1981

= 0.96 per liter

April 1, 1982

(e)

Compounded liquors containing more than 17% alcohol, but not more than 25% alcohol

= P1.00 1/2 per liter

April 1, 1981

= 1.17 per liter

October 1, 1981

= 1.34 per liter

April 1, 1982

(f)

Compounded liquors containing more than 25% alcohol, but not more than 32 1 /3% alcohol

= P 1.29 per liter

April 1, 1981

= 1.50 1/2 per liter

October 1, 1981

= 1.72 per liter

April 1, 1982

(g)

Compounded liquors containing more than 32 1/2% alcohol, but not more than 40% alcohol

= P1.57 1/2 per liter

April 1, 1981

= 1.83 per liter

October 1, 1981

= 2 10 per liter

April 1, 1982

(h)

Compounded liquors containing more than 40% alcohol

= P1.99 1.2 per liter

April 1, 1981

= 2.32-3/4 per liter

October 1, 1981

= 2.66 per liter

April 1, 1982

In computing the specific tax on compounded liquors at effective above rates on the dates above shown, the amount of specific tax paid on distilled spirits used in the compounding of such intoxicating beverage shall be credited against the tax due on the compounded liquors.

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Beer, lager beer, ale, porter, and other fermented liquors (except tuba, basi, tapuy and similar domestic fermented liquors)

= P0.90 per liter

April 1, 1981

= 1.05 per liter

October 1, 1981

= 1.20 per liter

April 1, 1982

If the fermented liquor is imported, the tax shall be increased by 100 per centum, hence, the tax shall be as follows:

Rate of Tax

Effective Date

=

P 1.80 per liter

April 1, 1981

=

2.10 per liter

October 1, 1981

=

2.40 per liter

April 1, 1982

SEC. 2. The revised rates of specific tax shall take effect on the terms provided for under this Executive Order.

Done in the City of Manila, this 31st day of March, in the year of Our Lord, nineteen hundred and eighty-one.

(SGD.) FERDINAND E. MARCOS

President of the Philippines

By the President:

(SGD.) JOAQUIN T. VENUS, JR.

Deputy Presidential Executive Assistant

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