

AMENDING SECTION 192 (3) OF THE NATIONAL INTERNAL REVENUE CODE OF 1977

PRESIDENTIAL DECREE NO. 1671, January 28, 1980

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WHEREAS, it is the policy of the government to levy an annual privilege fixed tax on business dealing in goods subject to specific tax;

WHEREAS, gasoline and LPG dealers although selling products that are subject to specific tax are presently subjected to a graduated annual privilege tax based upon their annual gross sales;

WHEREAS, the said dealers are performing a function vital to the country and a tax on them which is made dependent on the price of oil products is not conducive to the viability of the industry;

WHEREAS, due to the high cost of oil products, there is a need to stabilize the tax and to classify the industry under the same category as other dealers of goods subject to specific tax;

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

SECTION 1. Section 192 (3) of the National Internal Revenue Code of 1977, as amended by Presidential Decree No. 1671 is hereby amended by adding two new paragraphs after paragraph (oo) as follows:

"(pp) Dealers of gasoline and/or petroleum products shall be subject to an annual fixed tax as follows:

1.

Class "A" service stations

P12,000

2.

Class "B" service stations

6,000

3.

Class "C" service stations

3,000

4.

Filling Stations

1,000

5.

Curb pumps

500

For the above purposes, gasoline stations shall be defined as follows:

- Service Station — petroleum products retail outlet with a building and driveway located on premises near or abutting a street or highway where gasoline, kerosene, diesel, lubricants and any of their derivatives including car care products may be dispensed and sold and car care services rendered to motorists and the general public.
- Filling Station — petroleum retail outlet with building, driveway and pump island. Its business is generally confined to the sale of gasoline, kerosene, diesel, lubricants and any of their derivatives. It includes marine outlets, whether mobile or stationery.
- Curb Pumps — petroleum products retail outlet which generally has no separate building and driveway and offers no other services except to sell gasoline, kerosene, diesel, lubricants and any of their derivatives. Filling of the customer's vehicle or a purchaser's receptacle is done at the curb side of a road.

Service stations are further classified into Class A, B and C with following general description:

Land Area

(in sq. m.)

Lube

Days

Pump

Island

Wash Rack

Hoist

Class "A" 1501

or more

2(minimum) 3(minimum) (minimum)

Class "B" 1001

— 1500

2(maximum) 2(minimum) 1

Class "C" 1000

or less

l(maximum) l(minimum) 1

"(qq) Dealers of liquefied petroleum gas, six thousand pesos, if the annual sales during the preceding year exceeds 1,200,000 kilograms; four thousand pesos if the sales exceeds 900,000 kilograms but does not exceed 1,200,000 kilograms; two thousand pesos if the sales exceeds 600,000 kilograms but does not exceed 900,000 kilograms; one thousand pesos if the sales exceed 300,000 kilograms but does not exceed 600,000 kilograms; and five hundred pesos if the sales does not exceed 300,000 kilograms."

SECTION 2. This Decree shall take effect beginning calendar year 1980.

Done in the City of Manila, this 28th day of January in the year of Our Lord, nineteen hundred and eighty.

(Sgd.) FERDINAND E. MARCOS
President of the Philippines

By the President:

(Sgd.) JUAN C. TIVERA
Presidential Assistant

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