

AN ACT FURTHER AMENDING SECTIONS 145, 146, 147, 181, AND 186 OF THE NATIONAL INTERNAL REVENUE CODE AND FOR OTHER PURPOSES.

BATAS PAMBANSA BLG. 82, September 17, 1980

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Be it enacted by the Batasang Pambansa in session assembled:

SECTION 1. Section 145 of the National Internal Revenue Code of 1977, as amended, is hereby further amended to read as follows:

"SEC. 145. Specific tax on distilled spirits.—On distilled spirits there shall be collected, subject to the provisions of Section one hundred thirty-nine of this Code, except as hereinafter provided, specific taxes as follows:

"(a) If produced domestically from locally produced raw materials, per proof liter, two pesos and forty centavos: Provided, That if produced in a pot still or other similar primary distilling apparatus, by a distiller producing not more than one hundred liters a day, containing not more than fifty per centum of alcohol by volume, per proof liter, one peso and fifty-six centavos;

"(b) If imported or produced from imported raw materials, per proof liter, thirty-five pesos.

"This tax shall be proportionally increased for any strength of the spirits taxed over proof spirits, and the tax shall attach to this substance as soon as it is in existence as such, whether it be subsequently separated as pure or impure spirits, or be immediately or at any subsequent time transformed into any other substance either in the process of original production or by any subsequent process.

" 'Spirits or distilled spirits' is the substance known as ethyl alcohol, ethanol or spirits of wine, including all dilutions and mixtures thereof, from whatever source by whatever process produced, and shall include whisky, brandy, rum, gin and vodka, and other similar products or mixtures except compounded liquors taxed under Section 146 of this Code.

" 'Proof spirits' is liquor containing one-half of its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten thousandths at fifteen degrees centigrade. A 'proof liter' means a liter of proof spirits."

SEC. 2. Section 146 of the same Tax Code, as amended, is hereby further amended to read as follows:

"SEC. 146. Specific tax on wines and compounded liquors.—On wines and imitation wines and compounded liquors there shall be collected, per liter of volume capacity, the following taxes:

"(a) Sparkling wines, regardless of proof, twelve pesos; if imported, twenty-six pesos and forty centavos;

"(b) Still wines containing fourteen per centum of alcohol or less (except those manufactured from locally grown raw materials), two pesos; if imported, four pesos and forty centavos;

"(c) Still wines containing more than fourteen per centum of alcohol, four pesos; if imported, eight pesos and eighty centavos;

"Imitation wines containing more than twenty-five per centum of alcohol shall be taxed as distilled spirits;

"(d) Compounded liquors containing seventeen and one-half per centum of alcohol or less, ninety-six centavos;

(e) Compounded liquors containing more than seventeen and one-half per centum of alcohol, but not more than twenty-five per centum thereof, one peso and thirty-four centavos;

"(f) Compounded liquors containing more than twenty-five per centum of alcohol, but not more than thirty-two and one-half per centum thereof, one peso and seventy-two centavos;

"(g) Compounded liquors containing more than thirty-two and one-half per centum of alcohol, but not more than forty per centum thereof, two pesos and ten centavos; and

"(h) Compounded liquors containing more than forty per centum of alcohol, two pesos and sixty-six centavos.

"In computing the specific tax on compounded liquors as prescribed under subparagraphs (d), (e), (f), (g), and (h) of this Section, the amount of specific tax paid on the distilled spirits used in the compounding of such intoxicating beverage shall be credited against the tax due on the compounded liquors as soon as they are in existence as such.

"For the purpose of this Section, 'compounded liquor' shall include any intoxicating beverage whatever, concocted by or resulting from the mixture of or addition to distilled spirits, either before or after rectification, of any coloring matter, flavoring extract or essence or other kind of wine, liquor or other ingredient."

SEC. 3. Section 147 of the same Code is hereby further amended to read as follows:

"SEC. 147. Specific tax on fermented liquors.—On beer, lager beer, ale, porter, and other fermented liquors (except tuba, basi, tapuy and similar domestic fermented liquors), there shall be collected, on each liter of volume capacity, one peso and twenty centavos: Provided, That if the fermented liquor is imported the tax shall be increased by one hundred per centum."

SEC. 4. Section 181 of the same Tax Code is hereby amended to read as follows:

"SEC. 181. Unlawful use of denatured alcohol.—Any person who, for the purpose of manufacturing any beverage, uses denatured alcohol or alcohol specially denatured to be used for motive power or withdrawn under bond for industrial uses or alcohol knowingly misrepresented to be denatured to be unfit for oral intake, or who knowingly sells or offers for sale any beverage made in whole or in part from such alcohol, or who uses such alcohol for the manufacture of liquid medicinal preparations taken internally, or knowingly sells or offers for sale such preparations containing as an ingredient such alcohol, shall on conviction be fined not less than ten thousand pesos and imprisoned for not less than six years and one day. If the violator is an alien, he shall be liable for deportation.

"Any person who shall unlawfully recover, or attempt to recover by distillation or other process any denatured alcohol or who knowingly sells or offers for sale, conceals, or otherwise disposes of alcohol so recovered or redistilled shall be subject to the same penalties imposed under this Section."

SEC. 5. Section 186 of the same Code is hereby amended to read as follows:

"SEC. 186. Shipment or removal of liquor or tobacco products under false name or brand or as an imitation of any existing or otherwise known product name or brand. —Any person who ships, transports or removes spirituous, compounded or fermented liquors, wines, or any manufactured products of tobacco under any other than the proper name or brand known to the trade as designating the kind and quality of the contents of the cask, bottle or package containing the same, or as an imitation of any existing or otherwise known product name or brand, or causes such act to be done, shall on conviction be subject to a fine of not less than ten thousand pesos and imprisonment of not less than six years and one day; and in addition, the article or articles

so transported or removed shall be forfeited. If the violator is an alien, he shall be liable for deportation."

SEC. 6. Fifty percent of the increase in the rates provided by this Act shall take effect upon approval of this Act and the full amount shall take effect on April 1, 1981.

SEC. 7. This Act shall take effect immediately.

Approved, September 17, 1980.

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