

AN ACT RESTORING THE SPECIFIC TAX ON COMPOUNDED LIQUORS AMENDING FURTHER, FOR THE PURPOSE, SECTION 146 OF THE NATIONAL INTERNAL REVENUE CODE OF 1977, AS AMENDED.

BATAS PAMBANSA BLG. 5, August 26, 1978

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Be it enacted by the Batasang Pambansa in session assembled:

SECTION 1. Section 146 of the National Internal Revenue Code of 1977, as amended, is hereby further amended to read as follows:

"SEC. 146. Specific tax on wines and compounded liquors.—On wines, 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), one peso; if imported, two pesos and twenty centavos;

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

" (e) Compounded liquors containing more than seventeen and one-half per centum of alcohol, but not more than twenty-five per centum thereof, sixty-seven 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, eighty-six centavos;

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

"(h) Compounded liquors containing more than forty per centum of alcohol, one peso and thirty-three 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 herein defined and the tax shall attach to compounded liquors as soon as they are in existence as such.

"For the purpose of this Section, 'compounded liquors' 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. 2. This Act shall take effect upon its approval.

Approved, August 26, 1978.

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