

INCREASING THE SPECIFIC TAX ON GASOLINE, LUBRICATING OIL AND AUTOMOTIVE DIESEL OIL BY AMENDING SECTIONS 142 AND 145 OF THE NATIONAL INTERNAL REVENUE CODE, AS AMENDED[]

PRESIDENTIAL DECREE NO. 314, October 20, 1973

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WHEREAS, it is in line with the declared policy of the Government to accelerate the economic and social development of the country to provide for the construction and improvement of highways, roads, bridges and other infrastructures;

WHEREAS, the estimated amounts that are expected to accrue to the Highway Special Fund in the next fiscal years are grossly inadequate to pursue the current program of highway improvement and development;

WHEREAS, the tax on gasoline in the Philippines is one of the lowest in the world, as revealed in a comparative study of the gasoline tax in fifteen (15) countries/cities, as revealed by the following statistics (based on April 1972 estimates):

The Cost of Gasoline in Several Countries/Cities

Product Cost in Equipment Showing the Tax Component and Centavos Per Liter

Among Non-Asian Countries/Cities

Tax Element

Product Cost

Adelaide, Australia

24.5

43.4

Dallas, U.S.A.

15.5

42.7

Naples, Italy

123.6

34.3

New York, U.S.A.

18.9

51.3

New Zealand

34.0

38.1

Oslo, Norway

95.1

39.0

Rotterdam, Netherlands

82.1

36.0

United Kingdom

77.3

37.8

Vienna, Austria

54.9

33.5

Washington, D.C., U.S.A.

18.9

44.5

Among Asian Countries

Bangkok

27.8

31.8

Hong Kong

42.4

37.8

Kuala Lumpur

60.8

36.4

Singapore

60.8

35.0

Tokyo

51.9

43.9

Manila

8.0 (14
as proposed)

22.0

WHEREAS, the current gasoline price in Manila, as compared with those in progressive Asian cities, is also the lowest, as shown below:

Price, Equivalent Centavos per Liter
(as of October 1973, except
for Jakarta which is as
of March 1973)

Cities

Premium Regular

Calcutta, India 133.5 c 128.9 c

Hong Kong 117.8 107.5

Jakarta, Indonesia

64.8

57.3

Sabah, Malaysia 144.5 130.2

Saigon, Vietnam 142.8 115.6

Sarawak 122.0 107.7

Singapore 145.2 135.6

Tokyo, Japan 166.6 143.5

Manila

39.0

33.0

WHEREAS, the tax on automotive diesel is very low compared to the tax on gasoline and should be increased to make its tax nearer that on gasoline since automotive diesel is also used for motor purposes; and

WHEREAS, the increase in tax on gasoline, lubricating oil and automotive diesel oil is consistent with the present policy to conserve fuel;

NOW, THEREFORE, in order to effect the desired changes and reforms in the economic, social and political structure of our society, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers in me vested by the Constitution as Commander-in-Chief of all the Armed Forces of the Philippines, and pursuant to Proclamation 1081, dated September 21, 1972, and General Order No. 1, dated September 22, 1972, do hereby order and decree the following:

SECTION 1. Section 142, subparagraphs (b) and (c) and Section 145 of the National Internal Revenue Code, as amended, are hereby further amended to read as follows:

"SEC. 142. Specific tax on manufactured oils and fuels. — On refined and manufactured mineral oils and motor fuels, there shall be collected the following taxes:

x x x

"(b) Lubricating oils, per liter of volume capacity, TEN [seven] centavos;

"(c) Naphtha, gasoline and all other similar products of distillation, per liter of volume capacity, FOURTEEN [eight] centavos; and

"SEC. 145. Specific tax on diesel fuel oil. — On fuel oil, commercially known as diesel fuel oil, and on similar fuel oils, having more or less the same generating power, with specific gravity of .820 to .920 at 60 degrees Fahrenheit, there shall be collected, [per metric ton, one peso], per liter, two centavos: Provided, That on diesel oil used for automotive purposes, the tax Shall be six centavos per liter."

SEC. 2. This Decree shall take effect immediately.

Done in the City of Manila, this 20th day of October, in the year of Our Lord, nineteen hundred and seventy-three.

(Sgd.) FERDINAND E. MARCOS

President

Republic of the Philippines

By the President:

(Sgd.) ROBERTO V. REYES

Assistant Executive Secretary

[*] Amended by Presidential Decree No. 392.

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