

REVISING THE PERCENTAGE TAX ON SALES OF AUTOMOBILES UNDER SECTION 195 (A) OF THE NATIONAL INTERNAL REVENUE CODE OF 1977, AS AMENDED.

EXECUTIVE ORDER NO. 838, October 20, 1982

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WHEREAS, the present rate structure of sales tax on automobiles is graduated and based on gross selling price;

WHEREAS, inflation has pushed up the prices of cars and for this reason economy cars are now consequently taxed at higher rates;

WHEREAS, car manufacturers claimed that this has caused a decline in their sales volume which, in effect, is one of the reasons for the present distressed condition of the automotive industry; and

WHEREAS, restructuring of the tax base and tax rates of the sales tax on automobiles will provide relief to both the prospective car buyers and the automotive industry.

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, do hereby order as follows:

SECTION 1. Section 195 (A) of the National Internal Revenue Code, as amended, is hereby amended to read as follows:

(A)For locally manufactured automobiles. – If the suggested retail or list price or actual retail price whichever is higher is:

Not over P65,000

15%

Over P65,000 but not over P85,000

25%

Over P85,000 but not over P120,000

35%

Over P120,000

45%

SECTION 2. The Minister of Finance, upon recommendation of the Commissioner of Internal Revenue, shall promulgate the necessary rules and regulations for the implementation of this Executive Order.

SECTION 3. This Executive Order shall take effect immediately.

DONE in the City of Manila, this 20Th day of October in the year of our Lord, Nineteen Hundred and Eighty

Two

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

By the President:

(SGD.) JUAN C. TUVERA
Presidential Executive Assistant

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