UPGRADING OF FEES AND CHARGES:, RE: PETROLEUM INDUSTRY

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WHEREAS, pursuant to Batas Pambansa Blg. 325, this Board had proposed the upgrading of its fees and charges with respect to the petroleum industry;

WHEREAS, the said proposed revised rates as endorsed by the National Tax Research Center were approved by the Cabinet under Cabinet Resolution No. 4, Series of 1989.

NOW, THEREFORE, be it resolved, as this Board hereby resolves, to prescribe, as it HEREBY PRESCRIBES, the following fees and charges for certain activities relating to petroleum products:

I. Application for the Establishment/Construction of an Auxillary Plan, Independent Plant, Docking Facility and Consumer Pump

NAME OF FEE/CHARGE	APPROVED RATE
1. Application/license fees for establishment or operation of auxiliary plant for extraction of by-products other than those ordinarily yielded by the regular crude run, and for maximization of the production of regular products	P700
2. Application/license fees for establishment or operation of independent plant or facility for the production of petroleum product not ordinarily obtained from the regular crude run (grease manufacturing plant, lube oils manufacturing plant, etc.)	P700
3. Application for construction, extension or expansion of docking facility such as crude wharf, pier or jetty	P700

4. Application/license fees for
construction of gasoline stations
Marine/Consumer/Curb Pumps

P35/pump

II. Application/Registration for Construction or Operation of Terminal, Depot, Warehouse, Tank Trucks, Reseller and Peddlers

NAME OF FEE/CHARGE

APPROVED RATE

1. Annual license fee and application fee for construction, establishment relocation and/or operation of TERMINAL, whether owned or operated by an oil company or any private person, for the storage of petroleum products, whether locally refined/processed or imported, both in bulk and/or package, for processing, blending, filling, refilling, packing or repacking of petroleum products and their derivatives, intended for further distribution/forwarding to other storage points/outlets

P1,000

2. Annual license and application fee for the construction, establishment, relocation and/or operation of city or provincial DEPOT, whether owned or operated by an oil company or any person as operator, contractor, distributor and/or dealer, for the storage of petroleum products, whether locally refined/processed or imported both in bulk and/or in package ex-terminal, for filling, refilling, packing or repacking petroleum products and their derivatives, for forwarding and/or distribution to subsidiary storage points and similar establishments or other customers

P750

3. Annual license fee and application fee for the construction, establishment, relocation and/or operation of city or provincial storage WAREHOUSE, whether owned or operated by an oil company or any person as operator, contractor, distributor and/or dealer, for the storage of petroleum products, whether locally refined/processed or imported, in package, ex-terminal or ex-depot, for packing or repacking, and for the storage of bulk fuel petroleum products up to a maximum of EIGHTY THOUSAND (80,000) liters for each product, for filling, refilling, and repacking for forwarding and/or distribution to customers

P500

4. Annual license fee and application fee for the establishment and/or operation of the business of selling, either wholesale or retail (other than through curb pumps retail outlet, filling and service stations), of gasoline, kerosene, lubricants, grease and other petroleum products and their derivatives whether locally refined/processed or imported, packed in cans, drums or other containers:

Initial license fee for the first year of operation

P25

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Subsequent annual license fee based on:

Gross annual sales of less than P5,000

25

Gross annual sales of over P5,000 to P10,000

50

Gross annual sales of over P10,000 to P25,000

125

Gross annual sales of over P25,000 to P50,000

250

Gross annual sales of over P50,000 to 100,000

375

Gross annual sales of over P100,000 to P150,000

500

Gross annual sales of over P150,000 to P200,000

750

Gross annual sales of over P200,000 to P300,000

1,000

Gross annual sales of over P300,000 to P400,000

1,250

Gross annual sales of over P400,000 to P500,000

1,500

Gross annual sales of over P500,000

1,750

5. Registration fee of operating agreement covering a terminal, depot, storage, warehouse and similar establishment

150

6. Annual license fee of a dealer/retailer peddling petroleum products outside of his retail outlet

50

III. Establishment, Construction, Operation, Remodelling and/or Refurbishing of Petroleum Products Retail Outlets

NAME OF FEE/CHARGE

APPROVED RATE

A. APPLICATION FEES:

1. For the construction, establishment and operation of petroleum products retail outlets:

a) Curb pumps

P50/pump

b) Marine/Filling Station

200

c) Service stations:

Class “A”

500

Class “B”

400

Class “C”

300

2. For remodelling/refurbishing of any petroleum products retail outlet

1/10 of 1% of
the cost

3. For Authority to Transfer Dealership Agreement

P200

B. REGISTRATION OF DEALERSHIP AGREEMENT

P75

C. LICENSE FEES (ANNUAL):

1. Curb Pump

35

2. Filling Stations

75

3. Service Stations

Class “A”

P350

Class “B”

250

Class “C”

150

IV. Importation, Production, Marketing, Handling, Storage, Sale, Business and Trade of Liquefied Petroleum Gas (LPG)

NAME OF FEE/CHARGE

APPROVED RATE

A. APPLICATION FEES:

1. For authority to engage in the LPG business as:

a) LPG importer

P2,000

b) Oil Company

2,000

c) LPG Marketing Company

1,000

d) Refiller

500

e) Independent Marketer

300

f) Class “A” dealer

150

g) Class “B” dealer

100

h) Sub-dealer

60

i) Retail Outlet

25

2. For authority to install facilities and/or equipment:

a) Filling Plant with a rated capacity of P1,000 kilograms/hr.

P1,500

b) Filling Plant with a higher rated capacity
(additional fee for every
1,000 kgs./hr. capacity in
excess of 1,000 kgs./hr.

150

c) Bulk Storage with a water capacity of:

1) less than 10,000 ltrs.

50

2) from 10,000 ltrs. to 50,000 ltrs.

125

3) from 50,001 to 100,000 ltrs.

250

4) from 100,001 to 200,000

500

5) over 200,000 ltrs.

1,000

d) Cylinder storage space / warehouse with a capacity of:

1) less than 1,000 kgs.

25

2) 1,001 to 1,500 kgs.

50

3) 1,501 to 3,000 kgs.

75

4) 3,001 to 15,000 kgs.

150

5) over 15,000 kgs.

250

B. REGISTRATION FEES (ANNUAL):

1. Dealership Agreement between

a) marketer and dealer

P100

b) dealer and sub-dealer

50

c) dealer/sub-dealer and retail outlets

15

2. All other contracts by and between producers, marketers and refiller

P150

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3. Equipment and facilities:

a) Filling plant, bulk storage or cylinder storage,
space/warehouse - the registration fees shall be the
same as the application to install facilities and/or equipment

b) Coastal Tanker

- with capacity of less than 65,000 ltrs.

P250

- from 65,000 to 100,000 ltrs.

450

- from 100,000 to 500,000 ltrs.

650

- over 500,000 ltrs.

850

c) Tank trailer/tractor or truck with a water capacity of:

less than 4,000 ltrs.

P30

from 4,000 to 6,000 ltrs.

75

from 6,001 to 10,000 ltrs.

105

over 10,000 ltrs.

150

d) Delivery Vehicles

30

e) LPG cylinder with a capacity of:

1) not more than 15 kgs.

0.20

2) more than 15 kgs.

0.50

C. LICENSE FEES (ANNUAL):

1. Producers

P1,000

2. Oil Company

600

3. LPG Marketing Company

400

4. Refiller

300

5. Independent Marketer

200

6. Class “A” dealer

150

7. Class “B” dealer

100

8. Sub-dealer

50

9. Retail Outlet

15

V. REFINERY (CRUDE)

1. Application fee and license fee for refinery of 50,000 barrels per day or less P8,000

2. Application fee and license fee for refinery of higher capacity:

Additional fee for every 25,000 B/D capacity in excess of 50,000 B/D

800

3. Application fee for authority to increase rated capacity of existing refinery

For every 25,000 B/D or less increase in rated capacity

800

VI. Processing, Blending, Repacking, and Marketing of Lubricating Oils, Process Oils, Specialty Oils and Basestocks Recycled Oils, Used Oils, Blended Fuel Oils, Emulsified Petroleum Fuels

NAME OF FEE/CHARGE

APPROVED RATE

A. APPLICATION FEE

1. For license to operate as:

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a) Recycler

P700

b) Blender

700

c) Marketer

700

d) Refiner

700

e) Repacker

700

B. Initial License Fee

1. For license to operate as:

a) Recycler

P700

b) Blender

700

c) Marketer

700

d) Refiner

700

e) Repacker

700

C. RENEWAL OF LICENSE

Subsequent annual license fee based on:

Gross annual license/sales/production of less than P100,000

P500

Gross annual sales/production of over P100,000 to P200,000

750

Gross annual sales/production of over P200,000 to P300,000

1,000

Gross annual sales/production of over P300,000 to P400,000

1,500

Gross annual sales/production of over P400,000 to P500,000

2,000

Gross annual sales/production of over P500,000

2,500

VIII. HAULER

1. Registration of Hauling Agreement

a) Registration fee

P150

b) License fee

150

2. Registration of Tank Truck/Trailers for Hauling

Registration Fee:

a) Capacity of less than 4,000 ltrs.

P30

b) Capacity of from 4,000 - 6,000 ltrs.

60

c) Capacity of from 6,000 - 10,000 ltrs.

80

d) Capacity of from 10,000 - 15,000 ltrs.

110

e) Capacity of from 15,000 - 20,000 ltrs.

130

f) Capacity of over 20,000 ltrs.

150

All previous issuances inconsistent with this resolution are hereby repealed.

This resolution shall take effect fifteen (15) days after its publication in a newspaper of general circulation in the

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Philippines.

Adopted: 3 July 1990

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