

[**PRESIDENTIAL DECREE NO. 1671, January 28, 1980**]

AMENDING SECTION 192 (3) OF THE NATIONAL INTERNAL REVENUE CODE OF 1977

WHEREAS, it is the policy of the government to levy an annual privilege fixed tax on business dealing in goods subject to specific tax;

WHEREAS, gasoline and LPG dealers although selling products that are subject to specific tax are presently subjected to a graduated annual privilege tax based upon their annual gross sales;

WHEREAS, the said dealers are performing a function vital to the country and a tax on them which is made dependent on the price of oil products is not conducive to the viability of the industry;

WHEREAS, due to the high cost of oil products, there is a need to stabilize the tax and to classify the industry under the same category as other dealers of goods subject to specific tax;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines by virtue of the powers vested in me by the Constitution, do hereby order and decree the following:

SECTION 1. Section 192 (3) of the National Internal Revenue Code of 1977, as amended by Presidential Decree No. 1671 is hereby amended by adding two new paragraphs after paragraph (oo) as follows:

"(pp) Dealers of gasoline and/or petroleum products shall be subject to an annual fixed tax as follows:

Class "A" service	
1. stations	P12,000
Class "B" service	
2. stations	6,000
Class "C" service	
3. stations	3,000
4. Filling Stations	1,000
5. Curb pumps	500

For the above purposes, gasoline stations shall be defined as follows:

- A. *Service Station* — petroleum products retail outlet with a building and driveway located on premises near or abutting a street or highway where gasoline, kerosene, diesel, lubricants and any of their derivatives including car care products may be dispensed and sold and car care services rendered to motorists and the general public.
- B. *Filling Station* — petroleum retail outlet with building, driveway and pump island. Its business is generally confined to the sale of gasoline, kerosene, diesel, lubricants and any of their derivatives. It includes marine outlets, whether mobile or stationery.