

[PRESIDENTIAL DECREE NO. 820, October 28, 1975]

INCREASING THE SPECIFIC TAXES ON DISTILLED SPIRITS, WINES AND FERMENTED LIQUORS, AMENDING THEREBY SECTIONS 133, 134 AND 135 OF THE NATIONAL INTERNAL REVENUE CODE, AS AMENDED.

WHEREAS, the need for additional revenue for accelerated national development has rendered it imperative for the government to tap sources from which this might equitably be derived;

WHEREAS, the existing rates of the specific taxes on distilled spirits, wines and fermented liquors are quite low as compared to similar levies in other countries;

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. Sections 133, 134 and 135 of the National Internal Revenue Code, as amended, are hereby further amended to read as follows:

"SEC. 133. *Specific Tax on distilled spirits.*—On distilled spirits there shall be collected, subject to the provisions of Section one hundred and twenty-eight of this Code, except as hereinafter provided, specific taxes as follows:

1. If produced domestically from locally produced raw-materials, per proof liter, one peso: *Provided*, That if produced in a pot still or other similar primary distilling apparatus, by a distiller producing not more than one hundred liters a day, containing not more than fifty *per centum* of alcohol by volume, per proof liter, seventy-eight centavos;
2. If imported or produced from imported raw materials, per proof liter, twenty-five pesos.

This tax shall be proportionally increased for any strength of the spirits taxes over proof spirits.

"Spirits" or "distilled spirits" is the substance known as ethyl alcohol, ethanol, or spirits of wine, including all dilutions and mixtures thereof, from whatever source by whatever process produced, and shall include whisky, brandy, rum, gin, and vodka, and other similar products or mixtures.

"Proof spirits" is liquor containing one-half of its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten thousandths at fifteen degrees centigrade. A proof liter means a liter of proof spirit.

"SEC. 134. *Specific tax on wines.*—On wines and imitation wines there shall be collected, per liter of volume capacity, the following taxes: