

**[ EXECUTIVE ORDER NO. 900, June 01, 1983 ]**

**REVISING THE RATES OF SPECIFIC TAX ON CERTAIN  
PETROLEUM PRODUCTS**

WHEREAS, the change in the international pricing system for petroleum and the consequent dismantling of the Consumer Price Equalization Fund make imperative adjustments in the prices of petroleum products to more realistic levels;

WHEREAS, in the restructuring of prices of petroleum products, it is likewise necessary to adjust for certain such products the specific tax component thereof in order to impose a ceiling on the profit which a company will realize therefrom; and

WHEREAS, the adjustments in the rates of specific taxes are necessary to attain an equal level with increases in prices of petroleum products without in any manner increasing the tax burden of the consuming public;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Republic of the Philippines, by virtue of the powers in me vested by the Constitution and by Section 290-B of the National Internal Revenue Code of 1977, as amended by Presidential Decree No. 1773, do hereby order:

SECTION 1. The rates on certain petroleum products prescribed in Section 153 of the National Internal Revenue Code is hereby revised as follows:

"SEC. 153. Specific tax on manufactured oils and other fuels. – On refined and manufactured mineral oils and motor fuels, there shall be collected the following taxes which shall attach to the articles hereunder enumerated as soon as they are in existence as such:

"(a) Kerosene, per liter of volume capacity four and one-half centavos;

"(b) Lubricating oils, per liter of volume capacity, eighty centavos;

"(c) Naphtha, gasoline and all other similar products of distillation, per liter of volume capacity, one peso and thirty-four centavos: Provided, That on premium and aviation gasoline, the tax shall be one peso and thirty-eight centavos and one peso, respectively, per liter of volume capacity;

"(d) On denatured alcohol to be used for motive power, per liter of volume capacity, one centavo: Provided, That unless otherwise provided for by special laws, if the denatured alcohol is mixed with gasoline, the specific tax on which has already been paid, only the alcohol content shall be subject to the tax herein prescribed. For the purposes of this subsection, the removal of denatured alcohol of not less than one hundred eighty degrees proof (ninety per centum absolute alcohol) shall be deemed to have been removed for motive power, unless shown to the contrary;