

[EXECUTIVE ORDER NO. 674-A, March 31, 1981]

**REVISING THE RATES OF SPECIFIC TAX ON LOCALLY-PRODUCED
DISTILLED SPIRITS, WINES, COMPOUNDED LIQUORS AND
FERMENTED LIQUORS**

WHEREAS, pursuant to Batas Pambansa Blg. 82, the specific taxes on liquor products as provided under Sections 145, 146 and 147 of the National Internal Revenue Code have been increased;

WHEREAS, this increase in specific taxes affect at this time sales volume of locally-produced distilled spirits, wines, compounded liquors and fermented liquors;

WHEREAS, it would be essential to maintain the present sales volume of these commodities to prevent unemployment and to assist the liquor industry;

WHEREAS, to cushion the economic impact of the increased tax rates it is imperative that the existing tax rates be revised.

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 by Presidential Decree No. 1773, do hereby order as follows:

SECTION 1. The rates of specific tax on locally-produced distilled spirits, wines and compounded liquors, and fermented liquors prescribed under Section 145 (a); 146 (b) to (h); and 147, respectively, of the National Internal Revenue Code are hereby revised effective on the dates hereunder indicated, to wit:

	<u>Rate of Tax</u>	<u>Effective Date</u>
Sec.145(a)		
<u>Domestic distilled spirits</u>	= P1.80/proof liter	April 1, 1981
	= 2.10/proof liter	October 1, 1981
	= 2.40/proof liter	April 1, 1982
<u>Local spirits (or</u> <u>"lambanog") produced by</u> <u>small distillers</u>	= P1.17/proof liter	April 1, 1981
	= 1.36 proof/liter	October 1, 1981
	= 1.56/proof liter	April 1, 1981
Sec.146(b)		
- <u>Domestic still wines</u> <u>containing 14% alcohol or</u> <u>less (except those</u> <u>manufactured from locally</u> <u>grown raw materials</u>	= P1.50/per liter	April 1, 1981