

[**BATAS PAMBANSA BLG. 36, September 07, 1979**]

AN ACT IMPOSING AN ENERGY TAX ON ELECTRIC POWER CONSUMPTION.

Be it enacted by the Batasang Pambansa in session assembled:

SECTION 1. *Energy Tax on Electric Power Consumption.*—In line with the objective of conserving energy and promoting efficient utilization thereof, there is hereby imposed, levied, and collected a tax on the monthly electric power consumption of every residential customer of electric power utilities, determined in accordance with the following schedule:

| <i>If the Monthly KWH Consumption is</i> | <i>The tax shall be</i> |
|---|---|
| Not over 650 kilowatt-hours | Exempt |
| Over 650 kilowatt-hours but not over 1,000 kilowatthours | P0.10 per kilowatt-hour in excess of 650 kilowatt-hours hours |
| Over 1,000 kilowatt-hours but not over 1,500 kilowatt-hours | 35.00 plus P0.20 per kilowatthour in excess of 1,000 kilowatt-hours |
| Over 1,500 kilowatt-hours | P135.00 plus P0.35 per kilowatt-hour in excess of 1,500 kilowatthours |

Provided, however, That in areas outside Metro Manila where the electric power rates (excluding the energy tax) are equal to or higher than the electric power rates (including the energy tax) prevailing in Metro Manila, the energy tax referred to in this section shall not apply; *Provided, further,* That in areas outside Metro Manila where the prevailing electric power rates (excluding the energy tax) are less than the prevailing electric power rates (including the energy tax) in Metro Manila, then the energy tax to be imposed in the former shall be equal to the difference or the full amount of energy tax, whichever is lower; *Provided, finally,* That the tax paid under this Act shall not be allowed as a deduction for income tax purposes.

SEC. 2. *Payment and Remittance.*—The energy tax referred to in the preceding section shall be paid to and withheld by electric utilities from their respective residential customers along with their monthly electric billings.

The owner, proprietor, operator or any person in charge of the electric utility shall, within twenty (20) calendar days after the end of each calendar month in which the tax is collected, file a true and correct return with the Commissioner of Internal Revenue in the manner or form to be prescribed by the Ministry of Finance, and remit within the same period the total amount of tax so collected.

SEC. 3. *Penalties.*—If the tax is not remitted within the prescribed period, the owner, proprietor, operator or any person in charge of the electric utility shall be liable for the amount equivalent to twenty-five *per centum* of the tax due. In case of willful