

[**PRESIDENTIAL DECREE NO. 1155, June 03, 1977**]

AMENDING SECTIONS 133, 134, AND 135 OF THE NATIONAL INTERNAL REVENUE CODE, AS AMENDED, SO AS TO INCREASE THE RATES OF SPECIFIC TAX ON DISTILLED SPIRITS, WINES AND FERMENTED LIQUORS.

WHEREAS, the existing rates of specific tax on distilled spirits, wines and fermented liquors in the country are still low compared to similar taxes levied in foreign countries.

WHEREAS, the rates of specific tax on distilled spirits, wines and fermented liquors offer a convenient source of additional tax revenues because these are non-essential products;

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:

"a) If produced domestically from locally produced raw materials, per proof liter, one peso and ten centavos:
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;

"b) If imported or produced from imported raw materials, per proof liter, twenty-seven pesos and fifty centavos.

"This tax shall be proportionally increased for any of the spirits taxed over proof spirits, and the tax shall attach to this substance as soon as it is in exercise as such, whether it be subsequently separated as pure or impure spirits, or be immediately or at any subsequent time transformed into any other substances either in process of original production or by any subsequent process.

"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.