

# [ PRESIDENTIAL DECREE NO. 845, December 12, 1975 ]

## IMPOSING AN ENERGY TAX ON MOTORIZED WATERCRAFT USED FOR PLEASURE AND RECREATION AND AMENDING SECTION 3301 OF PRESIDENTIAL DECREE NO. 34 OTHERWISE KNOWN AS THE TARIFF AND CUSTOMS CODE OF THE PHILIPPINES.

**WHEREAS**, there is need to regulate the use and operation of vessels used for pleasure and recreation consistent with the Government's energy and fuel conservation program; and

**WHEREAS**, there is need to establish realistic registration fees for all watercrafts;

**WHEREAS**, there is also need for additional revenue to support economic development;

**NOW, THEREFORE, I, FERDINAND E. MARCOS**, President of the Philippines, by virtue of the powers in me vested by the Constitution, do hereby decree and order the following:

**SECTION 1.** Section 3301 of Presidential Decree No. 34 is hereby amended to read as follows:

**"SEC. 3301.** Other Fees and Charges. —For services rendered and documents issued by the Bureau of Customs, the following fees shall be charged and collected, by affixing documentary customs stamps in the correct amount upon the document or any other paper which is the subject to the charge and by the cancellation of such stamps in the manner prescribed by the Commissioner, and no such document or any other paper shall be issued or granted by any customs official until the correct amount of stamps shall have been affixed and cancelled: *Provided, however,* That fees of twenty pesos or over may be paid in cash:

a. For each certificate of Philippine registry or ownership:

1. In case of a vessel of not more than fifteen tons gross	P100.00
2. In case of a vessel of more than fifteen but not more than fifty tons gross	150.00
3. In case of a vessel of more than fifty but not more than one hundred tons gross	200.00
4. In case of a vessel of more than one hundred but not more than two hundred and fifty tons gross	300.00
5. In case of a vessel of more than two hundred and fifty but not more than five hundred tons gross	500.00
6. In case of a vessel of more than five hundred but not more than seven hundred and fifty tons gross	750.00
7. In case of a vessel of more than seven	1,000.00