

[ **PRESIDENTIAL DECREE NO. 436, April 13, 1974** ]

**INCREASING THE SPECIFIC TAX ON LUBRICATING OILS, GASOLINE, BUNKER FUEL OIL, DIESEL FUEL OIL, AND OTHER SIMILAR PETROLEUM PRODUCTS LEVIED UNDER SECTIONS 142, 144 AND 145 OF THE NATIONAL INTERNAL REVENUE CODE, AS AMENDED, AND GRANTING PROVINCES, CITIES AND MUNICIPALITIES CERTAIN SHARES IN THE SPECIFIC TAX ON SUCH PRODUCTS**

**WHEREAS**, in order to accelerate the prosecution of nationwide infrastructure programs the local governments must participate more actively and to a greater extent;

**WHEREAS**, local government revenues are found to be inadequate for purposes of financing the maintenance and repair of existing roads and bridges, as well as new construction and improvement projects; and

**WHEREAS**, it is the policy to provide the local governments with sufficient resources in areas of governmental operations that cannot be supported by local funds;

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

**SECTION 1.** Sections 142, 144 and 145 of the National Internal Revenue Code, as amended, are hereby further amended to read as follows:

**"SEC. 142.** *Specific tax on manufactured minerals and other fuels.* — On refined and manufactured mineral oils and motor fuels, there shall be collected the following taxes:

X X X

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

"(c) Naphtha, gasoline and all other similar products of distillation, per liter of volume capacity, twenty-nine centavos."

X X X

**"SEC. 144.** *Specific tax on bunker fuel oil.* — On fuel oil, commercially known as bunker fuel oil, and on all similar fuel oils, having more or less the same generating power, there shall be collected, per liter of volume capacity, one and one-half centavos.

**"SEC. 145.** *Specific tax on diesel fuel oil.* — On fuel oil, commercially known as diesel fuel oil, and on all similar fuel oils, having more or less the same generating power, per liter of volume capacity, ten and one-half centavos."