

**[ REPUBLIC ACT NO. 6956, June 18, 1990 ]**

**AN ACT MODIFYING THE EXCISE TAX ON DISTILLED SPIRITS, WINES, FERMENTED LIQUOR AND CIGARETTES, AMENDING FOR THE PURPOSE SECTIONS 138(A) AND (B), 139, 140 AND 142(C) AND (D) OF THE NATIONAL INTERNAL REVENUE CODE, AS AMENDED**

*Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:*

SECTION 1. Sections 138(a) and (b), 139, 140 and 142(c) and (d) of the National Internal Revenue Code, as amended, are hereby further amended to read as follows:

"SEC. 138. *Distilled spirits.* - On distilled spirits, there shall be collected, subject to the provisions of Section 130 of this Code, specific taxes as follows:

"(a) If produced from sap of nipa, coconut, cassava, camote or buri palm or from the juice, syrup or sugar of the cane, provided such materials are produced commercially in the country where they are processed into distilled spirits, per proof liter, Four pesos: *Provided*, That if produced in a pot still or other similar primary distilling apparatus, by a distiller producing not more than 100 liters a day, containing not more than fifty percent (50%) of alcohol by volume, per proof liter, One peso and fifty-six centavos;

"(b) If produced from raw materials other than those enumerated in the preceding paragraph, per proof liter, Thirty-five pesos; and"

"SEC. 139. *Wines.* - On wines, there shall be collected per liter of volume capacity, the following taxes:

"(a) Sparkling wines regardless of proof, Twenty-six pesos;

"(b) Still wines containing fourteen percent (14%) of alcohol by volume or less, Three pesos; and

"(c) Still wines containing more than fourteen percent (14%) of alcohol by volume, Eight pesos.

"Fortified wines containing more than twenty-five percent (25%) of alcohol by volume shall be taxed as distilled spirits. Fortified wines shall mean natural wines to which distilled spirits are added to increase their alcoholic strength."