

**[ EXECUTIVE ORDER NO. 672, March 21, 1981 ]**

**REVISING THE RATES OF SPECIFIC TAX ON CERTAIN  
PETROLEUM PRODUCTS**

WHEREAS, the government has not imposed any additional specific tax on petroleum products when the last price increases were authorized on August 3, 1980;

WHEREAS, the latest round of increases in crude oil prices implemented by the oil-producing countries has inevitably escalated the cost of vital materials and equipment indispensable for the country's infrastructure projects;

WHEREAS, on-going development projects of government and the cost of expanding public services require more funds, a considerable portion of which are to be funded from specific taxes collected on petroleum products;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers in me vested by the Constitution and by Section 290-B of the National Internal Revenue Code of 1977, as amended by Presidential Decree No. 1773, do hereby order as follows:

SECTION 1. The rates of specific tax on certain petroleum products are hereby revised, hereby amending for this purpose Sections 153, 155 and 156 of the National Internal Revenue Code to read as follows:

"SEC. 153. Specific tax on manufactured oils and other fuels. – On refined and manufactured mineral oils and motor fuels, there shall be collected the following taxes which shall attach to the articles hereunder enumerated as soon as they are existence as such:

"(a) Kerosene, per liter of volume capacity, nine centavos;

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

"(c) Naphtha, gasoline and all other similar products of distillations, per liter of volume capacity, one peso and six centavos: Provided, That on premium and aviation gasoline the tax shall be one peso and ten centavos and one peso, respectively, per liter of volume capacity;

"(d) On denatured alcohol to be used for motive power, per liter of volume capacity, one centavo: Provided, That unless otherwise provided for by special laws, if the denatured alcohol is mixed with gasoline, the specific tax on which has already been paid, only the alcohol content shall be subject to the tax herein prescribed. For the purpose of this subsection, the removal of denatured alcohol of not less than one hundred eighty degrees proof (ninety per centum absolute alcohol) shall be deemed