

**[ ERB RESOLUTION NO. 90-09, July 03, 1990 ]**

WHEREAS, pursuant to Batas Pambansa Blg. 325, this Board had proposed the upgrading of its fees and charges with respect to the petroleum industry;

WHEREAS, the said proposed revised rates as endorsed by the National Tax Research Center were approved by the Cabinet under Cabinet Resolution No. 4, Series of 1989.

NOW, THEREFORE, be it resolved, as this Board hereby resolves, to prescribe, as it HEREBY PRESCRIBES, the following fees and charges for certain activities relating to petroleum products:

<b>Name of Fee/Charge</b>	<b>Approved Rate</b>
I. Application for the Establishment/Construction of an Auxillary Plant, Independent Plant, Docking Facility and Consumer Pump	
1. Application/license fees for establishment or operation of auxillary plant for extraction of by-products other than those ordinarily yielded by the regular crude run, and for maximization of the production of regular products	P700.00
2. Application/license fees for establishment or operation of independent plant or facility for the production of petroleum product not ordinarily obtained from the regular crude run (grease manufacturing plant, lube oils manufacturing plants, etc.)	700.00
3. Application for construction, extension or expansion of docking facility such as crude wharf, pier, or jetty	700.00
4. Application/license fees for construction of gasoline stations Marine/Consumer/Curb Pumps	35.00/pump

II. Application/Registration for Construction or Operation of Terminal, Depot, Warehouse, Tank Trucks, Reseller and Peddlers

1. Annual license fee and application fee for the construction, establishment, relocation and/or operation of TERMINAL, whether owned or operated by an oil company or any private person, for the storage of petroleum products, whether locally refined/processed or imported, both in bulk and/or package, for processing, blending, filling, refilling, packing or repacking of petroleum products and their derivatives, intended for further distribution/forwarding to other storage points/outlets 1,000.00
2. Annual license fee and application fee for the construction, establishment relocation and/or operation of city or provincial DEPOT, whether owned or operated by an oil company or any person as operator, contractor, distributor and/or dealer, for the storage of petroleum products, whether locally refined/processed or imported, both in bulk and/or in package exterminal, for filling, refilling, packing or repacking petroleum products and their derivatives, for forwarding and/or distribution to subsidiary storage points and similar establishments or other customers 750.00
3. Annual license fee and application fee 500.00  
for the construction, establishment, relocation and/or operation of city or provincial storage WAREHOUSE, whether owned or operated by an oil company or any person as operator, contractor, distributor and/or dealer, for the storage of petroleum products, whether locally refined/processed or imported, in package, ex-terminal or ex-depot, for packing or repacking, and for the storage of bulk fuel petroleum products up to a maximum of EIGHTY THOUSAND(80,000) liters for each product, for filling, refilling and

repacking for forwarding and/or distribution to customers

4. Annual license fee and application fee for the establishment and/or operation of the business of selling, either wholesale or retail (other than thru curb pumps retail outlet, filling, and service stations), of gasoline, kerosene, lubricants, grease and other petroleum products and their derivatives, whether locally refined/processed or imported, packed in cans, drums or other containers:

Initial license fee for the first year of operation	P25.00
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Subsequent annual license fee based on:

Gross annual sales of less than P5,000	25.00
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Gross annual sales of over P5,000 to P10,000	50.00
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Gross annual sales of over P10,000 to P25,000	125.00
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Gross annual sales of over P25,000 to P50,000	250.00
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Gross annual sales of over P50,000 to P100,000	375.00
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Gross annual sales of over P100,000 to P150,000	500.00
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Gross annual sales of over P150,000 to P200,000	750.00
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Gross annual sales of over P200,000 to P300,000	1,000.00
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Gross annual sales of over P300,000 to P400,000	1,250.00
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Gross annual sales of over P400,000 to P500,000	1,500.00
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Gross annual sales of over	1,750.00
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P500,000

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| 5. Registration fee of operating agreement covering a terminal, depot, storage, warehouse and similar establishment | P150.00 |
| 6. Annual license fee of a dealer/retailer peddling petroleum products outside of his retail outlet                 | 50.00   |

III. Establishment, Construction, Operation, Remodelling and/or Refurbishing of Petroleum Products Retail Outlets

A. APPLICATION FEES:

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| 1. For the construction, establishment and operation of petroleum products retail outlets: |                        |
| a. Curb pumps  | P 50.00/pump           |
| b. Marine/Filling Station  | 200.00                 |
| c. Service Stations:   |                        |
| Class "A"  | 500.00                 |
| Class "B"  | 400.00                 |
| Class "C"  | 300.00                 |
| 2. For remodelling/refurbishing of any petroleum products                                  | 1/10 of 1% of the cost |
| 3. For Authority to Transfer Dealership Agreement  | P200.00                |

B. REGISTRATION OF DEALERSHIP AGREEMENT	75.00
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C. LICENSE FEES (ANNUAL):

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|----------------------|--------|
| 1. Curb Pump         | 35.00  |
| 2. Filling Stations  | 75.00  |
| 3. Service Stations: |        |
| Class "A"            | 350.00 |
| Class "B"            | 250.00 |
| Class "C"            | 150.00 |

IV. Importation, Production, Marketing, Handling, Storage, Sale, Business and Trade of Liquefied Petroleum Gas (LPG)

A. APPLICATION FEES: