

[BATAS PAMBANSA BLG. 82, September 17, 1980]

AN ACT FURTHER AMENDING SECTIONS 145, 146, 147, 181, AND 186 OF THE NATIONAL INTERNAL REVENUE CODE AND FOR OTHER PURPOSES.

Be it enacted by the Batasang Pambansa in session assembled:

SECTION 1. Section 145 of the National Internal Revenue Code of 1977, as amended, is hereby further amended to read as follows:

"SEC. 145. *Specific tax on distilled spirits.*—On distilled spirits there shall be collected, subject to the provisions of Section one hundred thirty-nine of this Code, except as hereinafter provided, specific taxes as follows:

"(a) If produced domestically from locally produced raw materials, per proof liter, two pesos and forty centavos: *Provided*, That if produced in a pot still or other similar primary distilling apparatus, by a distiller producing not more than one hundred liters a day, containing not more than fifty per centum of alcohol by volume, per proof liter, one peso and fifty-six centavos;

"(b) If imported or produced from imported raw materials, per proof liter, thirty-five pesos.

"This tax shall be proportionally increased for any strength of the spirits taxed over proof spirits, and the tax shall attach to this substance as soon as it is in existence as such, whether it be subsequently separated as pure or impure spirits, or be immediately or at any subsequent time transformed into any other substance either in the process of original production or by any subsequent process.

" 'Spirits or distilled spirits' is the substance known as ethyl alcohol, ethanol or spirits of wine, including all dilutions and mixtures thereof, from whatever source by whatever process produced, and shall include whisky, brandy, rum, gin and vodka, and other similar products or mixtures except compounded liquors taxed under Section 146 of this Code.

" 'Proof spirits' is liquor containing one-half of its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten thousandths at fifteen degrees centigrade. A 'proof liter' means a liter of proof spirits."

SEC. 2. Section 146 of the same Tax Code, as amended, is hereby further amended to read as follows:

"SEC. 146. *Specific tax on wines and compounded liquors.*—On wines and imitation wines and compounded liquors there shall be collected, per liter of volume capacity, the following taxes: