

Excise Taxes on Distilled Spirits

Bill / Act	HB 5727 (Abaya) ORIGINAL		HB 5727 (Abaya) Passed on third reading			SB 2764 (Lacson)		SB 3249 (Santiago)		RA 9334 (Status Quo)			
PHASE 1	January 2012		January 2013			Year 1 (not specified)		January 2013		-			
Structure	Dual		Multiple			Dual		Dual		Multiple (raw materials and price)			
Tier	45% volume or less	More than 45%	1	2	3	45% volume or less	More than 45%	45% volume or less	More than 45%	Indigenous Raw Materials	Other Ingredients		
	1	2				1	2	1	2		1	2	3
Net Retail Price (per liter)	-	-	Less than P90.00	P90.00 - P150	More than P150.00	-	-	-	-	-	Below P250.00	P250.00 - P675.00	Above P675.00
Tax (per proof liter)	P42.00	P317.45	P20.00	P80.00	P320.00	P30.00	P150.00	P42.00	P317.45	P11.65	P126.00	P252.00	P504.00
PHASE 2	January 2013		January 2015 ~			Year 2 (not specified)		January 2014		Increased by 8% every two years (2007-2011)			
Tax (per proof liter)	P80.00	P233.73	Reclassification based on CPI + 8% increase every two years (2015-2025)			P80.00	P150.00	P80.00	P233.73				
PHASE 3	January 2014					Year 3 (not specified)		January 2015					
Structure	Unitary		...			Unitary		Unitary		-			
Tax (per proof liter)	P150.00					P150.00		P150.00					
PHASE 4	January 2015 ~					Year 4 ~		January 2016 ~					
Tax (per proof liter)	Annual reclassification based on CPI		...			Annual reclassification based on CPI		Annual reclassification based on the present value using per capita nominal GDP growth rate		-			