

**Excise Taxes on Fermented Liquor**

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	Unitary	Commercial Brewery		Small-scale Brewery*	Unitary	Unitary	Multiple		
Tier		1	2				1	2	3
Net Retail Price (per liter)	-	P50.60 or less	More than P50.60	-	-	-	Less than P14.50	$P14.50 \leq x \leq P22.00$	More than P22.00
Tax	P25.00	P13.75	P18.80	P28.00**	P21.52	P25.00	P8.27	P12.30	P16.33
Phase 2	January 2013 ~	January 2015 ~			Year 2 ~	January 2013 ~	Increased by 8% every two years (2007-2011)		
Structure	Annual reclassification based on CPI	Reclassification based on CPI + 8% increase every two years (2015-2025)			Annual reclassification based on CPI	Annual reclassification based on the present value using per capita nominal GDP growth rate			
Tax									
NOTES	-	*Fermented liquor sold by micro-breweries or small establishments such as pubs and restaurants **Tax per liter			-	-	-		