

Excise Taxes on Wines

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			-					
Type	Sparkling	Still	Fortified	Sparkling		Still and Carbonated (?)		Fortified	Sparkling	Still	Fortified	Sparkling	Still	Fortified	Sparkling		Still		Fortified	
Alcohol Volume	-	-	More than 25%	-	-	14% or less	14% < x < 25%	More than 25%	-	-	More than 25%	-	-	More than 25%	-	-	14% or less	14% < x < 25%	More than 25%	
Net Retail Price	-	-	-	P500.00 or less*	more than P500.00*	-	-	-	-	-	-	-	-	-	-	P500.00 or less*	more than P500.00*	-	-	-
Tax (per liter)	P300.00	P50.00	Treated as distilled	P145.60**	P436.80**	P30.00	P60.00	Treated as distilled***	P300.00	P50.00	Treated as distilled	P300.00	P50.00	Treated as distilled	P145.60**	P436.80**	P17.47	P34.94	Treated as distilled	
PHASE 2	January 2013 ~			January 2015 ~					Year 2 ~			January 2014 ~			Increased by 8% every two years (2007-2011)					
Tax (per liter)	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			*NRP of sparkling wine is based on the price of a bottle **tax collected per bottle, not per liter ***tax rate must also not be lower than P80.00 per proof liter					
NOTES	-			*NRP of sparkling wine is based on the price of a 750-ml bottle **tax collected per bottle, not per liter ***tax rate must also not be lower than P80.00 per proof liter					-			-			*NRP of sparkling wine is based on the price of a bottle **tax collected per bottle, not per liter					