



Republic of the Philippines  
HOUSE OF REPRESENTATIVES  
Quezon City, Metro Manila

SEVENTEENTH CONGRESS  
First Regular Session

COMMITTEE REPORT NO. 35



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Submitted by the Committee on Ways and Means on DEC 05 2016

RE : House Bill No. 4144  
Recommending its approval without amendment

SPONSORS : Representatives Dakila Carlo E. Cua and Eugene Michael B. de Vera

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Mr. Speaker:

The Committee on Ways and Means to which was referred House Bill No. 4144 introduced by Rep. Eugene Michael B. de Vera, entitled:

**“AN ACT AMENDING SECTION 145 (C) OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED”**

has considered the same and recommends its approval without amendment, with Representatives Eugene Michael B. de Vera, Dakila Carlo E. Cua, Fredenil H. Castro, Raneo E. Abu, Frederick F. Abueg, Erick D. Singson, Sharon S. Garin, Jericho Jonas B. Nograles, Vincent P. Crisologo, Estrellita B. Suansing, Sherwin N. Tugna, Edwin C. Ong, Ana Cristina S. Go, Johnny T. Pimentel, Arlene B. Arcillas, Deogracias Victor B. Savellano, Peter John D. Calderon, Anthony M. Bravo, Victoria Isabel G. Noel, Orestes T. Salon, Tricia Nicole Q. Velasco-Catera, Divina Grace C. Yu, Jennifer Austria Barzaga, Reynaldo V. Umali, Noel L. Villanueva, Luis Jose Angel N. Campos, Jr., Maria Theresa V. Collantes, Erico Aristotle C. Aumentado, Abigail Faye Ferriol-Pascual, Lucille L. Nava, Joey Sarte Salceda, Jose Antonio R. Sy-Alvarado, Lianda B. Bolilia and Paolo S. Javier as authors thereof.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Dakila', with a large, stylized initial 'D'.

**DAKILA CARLO E. CUA**

*Chairman*

Committee on Ways and Means

THE HONORABLE SPEAKER  
HOUSE OF REPRESENTATIVES  
Quezon City

# **FACT SHEET**

## **House Bill No. 4144**

### **AN ACT AMENDING SECTION 145 (C) OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED**

Introduced by Rep. Eugene Michael B. de Vera

Committee Referral: Committee on Ways and Means

Committee Chairperson: HON. DAKILA CARLO E. CUA

#### **OBJECTIVES:**

- To protect the welfare of tobacco farmers by maintaining the current excise tax system on the cigarettes packed by machine to two (2) tiers; and
- To generate more incremental revenue which may be used to fund more social and vital infrastructure projects of the National Government

#### **KEY PROVISIONS:**

- It maintains the current excise tax sytem on the cigarette packed by machine to two (2) tiers effective January 1, 2017;
- It increases the excise tax on low-priced cigarette from P25 to P32 per pack and for the high-priced cigarette from P29 to P36 per pack; and
- It increases the rate of tax by five percent (5%) every year thereafter effective on January 1, 2018.

#### **RELATED LAWS:**

- Republic Act No. 8424, otherwise known as the National Internal Revenue Code of 1997, as amended; and
- Republic Act No. 10351, Otherwise Known As "An Act Restructuring the Excise Tax on Alcohol and Tobacco Products by Amending Sections 141, 142, 143, 144, 145, 8, 131 and 288 of Republic Act No. 8424, Otherwise Known As The National Internal Revenue Code of 1997, As Amended By Republic Act No. 9334, And For Other Purposes."