



NINETEENTH CONGRESS OF THE )  
REPUBLIC OF THE PHILIPPINES )  
*Second Regular Session* )

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**SENATE**  
**P.S. RES. No. 669**

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Introduced by: Senator Raffy T. Tulfo

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**A RESOLUTION**  
**DIRECTING THE APPROPRIATE SENATE COMMITTEE TO CONDUCT AN**  
**INQUIRY, IN AID OF LEGISLATION, ON THE POSSIBLE DETRIMENTAL**  
**EFFECTS OF THE PROPOSAL BY THE DEPARTMENT OF FINANCE (DOF) TO**  
**IMPOSE TAX ON "JUNK FOOD", WITH THE END IN VIEW OF FINDING AN**  
**ALTERNATIVE SOLUTION**

1           WHEREAS, the Department of Finance (DOF) and the Department of Health (DOH)  
2 are jointly pursuing to impose a PhP10 per 100 grams or PhP10 per 100 milliliters tax on  
3 pre-packaged foods lacking nutritional value, including confectioneries, snacks, desserts  
4 and frozen confectioneries, that exceed the DOH's specified thresholds for fat, salt, and  
5 sugar content (Junk Food);

6           WHEREAS, the proposal is expected to increase government revenues by PhP76  
7 billion and reduce Junk Food consumption by twenty-one percent (21%);

8           WHEREAS, the proposed tax measure may result in unintended adverse effects to  
9 low to middle-income consumers and small businesses;

10           WHEREAS, many ordinary Filipinos who rely on affordable Junk Food as a form of  
11 sustenance and momentary relief from hunger will most likely suffer the burden of the  
12 proposed tax measure;

13           WHEREAS, the Joint Foreign Chambers of the Philippines (JFC) is urging the  
14 government to reconsider its proposal as it would not only be burdensome consumers,  
15 but also discriminatory to businesses;

1           WHEREAS, the JFC further commented that the proposal could potentially reduce  
2 competition in the market to the detriment of Filipino consumers as well as of the overall  
3 economy driven by consumption;

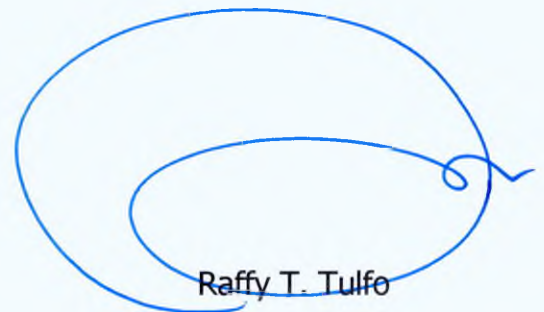
4           WHEREAS, micro-entrepreneurs, particularly sari-sari store owners, especially in  
5 the province and poorer barangays, are most likely going to be adversely affected by the  
6 proposed tax measure;

7           WHEREAS, adding burden to micro-entrepreneurs through the proposal may be  
8 detrimental to the economy since most are still recuperating from the losses incurred  
9 during the Covid-19 pandemic and a prolonged period of high inflation;

10           WHEREAS, there may be other ways to increase government revenue and promote  
11 consumption of healthy food without adding burden to the people as implied by the  
12 consumer group Bantay Palengke;

13           NOW THEREFORE BE IT RESOLVED, as it is hereby resolved, to direct the  
14 appropriate Senate Committee to conduct an inquiry, in aid of legislation, on the possible  
15 detrimental effects of the proposal by the DOF to impose tax on Junk Food, with the end  
16 in view of finding an alternative solution.

*Adopted,*



Raffy T. Tulfo