

FIFTEENTH CONGRESS OF THE )  
REPUBLIC OF THE PHILIPPINES )  
Third Regular Session )

SENATE

COMMITTEE REPORT NO. 411

Submitted by the Committee on Ways and Means on OCT 09 2012

Re: SB No. 3299

Recommending its approval in substitution of HBN 5727, taking into consideration SB Nos. 2763, 2764, 2998 and 3249.

Sponsor: Senator Recto

MR. PRESIDENT:

The Committee on Ways and Means to which were referred House Bill No. 5727, introduced by Representatives Abaya, Climaco, Aumentado, Almario, Limkaichong, *et al*, entitled:

"AN ACT  
RESTRUCTURING THE EXCISE TAX ON ALCOHOL AND TOBACCO PRODUCTS"

Senate Bill No. 2763, introduced by Senator Lacson, entitled:

"AN ACT  
RESTRUCTURING THE EXCISE TAX ON ALCOHOL PRODUCTS AMENDING FOR THE PURPOSE PERTINENT SECTIONS OF THE NATIONAL INTERNAL REVENUE CODE, AS AMENDED"

Senate Bill No. 2764, introduced by Senator Lacson, entitled:

"AN ACT  
RESTRUCTURING THE EXCISE TAX ON TOBACCO PRODUCTS AMENDING FOR THE PURPOSE PERTINENT SECTIONS OF THE NATIONAL INTERNAL REVENUE CODE, AS AMENDED"

Senate Bill No. 2998, introduced by Senator Santiago, entitled:

"AN ACT  
RESTRUCTURING THE EXCISE TAX ON TOBACCO PRODUCTS AND AMENDING FOR THE PURPOSE PERTINENT SECTIONS OF THE NATIONAL INTERNAL REVENUE CODE"

and Senate Bill No. 3249, introduced by Senator Santiago, entitled:

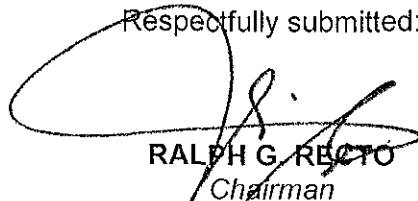
“AN ACT  
RESTRUCTURING THE EXCISE TAX ON ALCOHOL AND TOBACCO  
PRODUCTS”

has considered the same and has the honor to report the bills back to the Senate with the  
recommendation that the attached SB No. ~~3298~~ prepared by the Committee, entitled:

“AN ACT  
RESTRUCTURING THE EXCISE TAX ON ALCOHOL AND TOBACCO  
PRODUCTS BY AMENDING SECTIONS 141, 142, 143, 144, 145, 131, 288  
, AND 289 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”

be approved in substitution of HBN 5727, taking into consideration SB Nos. 2763, 2764,  
2998 and 3249, with Senators Lacson, Santiago and Recto as authors thereof.

Respectfully submitted:

  
RALPH G. RECTO  
Chairman

  
FRANKLIN M. DRILON  
Vice-Chairman

Members:

FRANCIS N. PANGILINAN

SERGIO R. OSMEÑA III

GREGORIO B. HONASAN II

RAMON “Bong” REVILLA, JR.

TEOFISTO L. GUINGONA III

FRANCIS “Chiz” G. ESCUDERO

MANUEL “Lito” M. LAPID

ANTONIO “Sonny” F. TRILLANES IV

*To bring it out on the floor*

EDGARDO J. ANGARA

*Miriam Defensor Santiago*  
MIRIAM DEFENSOR SANTIAGO

MANNY VILLAR

*Joker P. Arroyo*  
JOKER P. ARROYO

PIA S. CAYETANO

Ex-Officio Members:

*with amendments*

*Jinggoy Estrada*  
JINGGOY EJERCITO ESTRADA  
Pro-Tempore President

*Vicente C. Sotto III*  
VICENTE C. SOTTO III  
Majority Leader

*may amend  
& interpellate*

ALAN PETER S. CAYETANO  
Minority Leader

HON. JUAN PONCE ENRILE  
Senate President  
Pasay City