

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

SEVENTEENTH CONGRESS
Third Regular Session

8369

House Bill No. _____



Introduced by Hon. Robert Ace S. Barbers

EXPLANATORY NOTE

Republic Act No. 10963 or the Tax Reform for Acceleration and Inclusion (TRAIN) was enacted into law on December 2017. Among its features is the increase in excise taxes on fuel. Since then, prices of fuel have increased significantly and will be much higher on the next tranche of implementation of TRAIN in 2019 and 2020.

It is not disputed that increase in excise taxes on fuel leads to an increase in the price of fuel. The increase on fuel prices in turn affects the prices of basic goods and services as producers or manufacturers may pass production cost to consumers.

Although we recognize the need of the government to increase its revenues, we cannot deny the fact that consumers are the ones who bear the burden on the increasing fuel prices specially the lower-income households.

As such, this measure seeks to protect the underprivileged Filipino families from the negative impact of soaring prices of fuel and its effect on the prices of goods and services by stopping the implementation of excise taxes on fuel under TRAIN.

In view of the foregoing, immediate approval of this bill is earnestly sought.

HON. ROBERT ACE S. BARBERS
2nd District, Surigao del Norte

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**AN ACT REPEALING SECTION 43 OF THE TAX REFORM FOR ACCELERATION
AND INCLUSION (TRAIN) OR R.A. NO. 10963**

*Be it enacted by the Senate and the House of Representatives of the Philippines in
Congress assembled:*

SECTION 1. Section 43 of the Republic Act No. 10963 or the Tax Reform for
Acceleration and Inclusion (TRAIN) is hereby repealed effective immediately.

[“Sec. 43. Section 148 of the NIRC, as amended, is hereby amended to
read as follows:

XXX	XXX	XXX
“Effective January 1, 2018		
XXX	XXX	XXX
“Effective January 1, 2019		
XXX	XXX	XXX
“Effective January 1, 2020		
XXX	XXX	XXX
XXX	XXX	XXX
XXX	XXX	XXX]

SECTION 2. *Effectivity Clause.* – This Act shall take effect fifteen (15) days
after its publication in at least two (2) newspapers of general circulation.

Approved.