



Republic of the Philippines
House of Representatives
Quezon City

TWENTIETH CONGRESS

First Regular Session

House Bill No. 5415



Introduced by Representative Jernie Jett V. Nisay

EXPLANATORY NOTE

Plastic pollution remains a serious environmental challenge in the Philippines. The country produces about 2.7 million tons of plastic waste each year, with roughly 20 percent leaking into the ocean, making it among the world's leading marine plastic polluters.¹ Single-use plastic bags, in particular, contribute heavily to clogged waterways, flooding, and environmental degradation.²

This bill seeks to address the problem through the imposition of an excise tax of One Hundred Pesos (₱100.00) per kilogram of single-use plastic bags produced or imported, with an annual four percent (4%) rate increase beginning in 2026. The revenues generated shall be allocated to the Department of Environment and Natural Resources (DENR) to support the implementation of Republic Act No. 9003, or the Ecological Solid Waste Management Act of 2000.

By internalizing the environmental cost of plastic waste, this measure promotes responsible consumption and supports the State's duty to protect the people's right to a balanced and healthful ecology.

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


REP. JERNIE JETT V. NISAY
Pusong Pinoy Partylist

¹ World Bank. (2021). Market Study for the Philippines: Plastics Circularity Opportunities and Barriers. Washington, DC: World Bank Group.

² Department of Environment and Natural Resources (DENR). (2022). National Solid Waste Management Status Report. Quezon City: DENR-EMB.



Republic of the Philippines
House of Representatives
Quezon City

TWENTIETH CONGRESS

First Regular Session

House Bill No. 5415

Introduced by Representative Jernie Jett V. Nisay

**AN ACT IMPOSING EXCISE TAX ON SINGLE-USE PLASTIC BAGS, AMENDING
FOR THE PURPOSE SECTION 288 AND ADDING A NEW SECTION 150-C IN THE
NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED**

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

Section. 1. *Short Title.* – This Act shall be known as the “Single-Use Plastic Bags Tax
Act.”

Section. 2. *Declaration of Policies.* – It is hereby declared the policy of the State to
protect and advance the right of the people to a balanced and healthful ecology in
accord with the rhythm and harmony of nature through the proper exercise of its power
of taxation.

Section. 3. *Coverage* – A new section designated as Section 150-C of the National
Internal Revenue Code of 1997, as amended, is hereby added to read as follows:

“SEC. 150-C. SINGLE-USE PLASTIC BAGS. –

**(A) RATE AND BASE OF TAX. – THERE SHALL BE LEVIED, ASSESSED,
AND COLLECTED AN EXCISE TAX IN THE AMOUNT OF ONE HUNDRED PESOS
(PHP100.00) FOR EVERY KILOGRAM OF SINGLE-USE PLASTIC BAG REMOVED**

1 FROM THE PLACE OF PRODUCTION OR RELEASED FROM THE CUSTODY OF
2 THE BUREAU OF CUSTOMS.

3
4 THE RATE OF TAX IMPOSED UNDER THIS SUBSECTION SHALL BE
5 INCREASED BY FOUR PERCENT (4%) EVERY YEAR, EFFECTIVE ON JANUARY
6 1, 2026 THROUGH REVENUE REGULATIONS ISSUED BY THE SECRETARY OF
7 FINANCE.

8
9 SINGLE-USE PLASTIC BAGS SHALL REFER TO SECONDARY LEVEL
10 PLASTICS MADE OF SYNTHETIC OR SEMISYNTHETIC ORGANIC POLYMER,
11 SUCH AS “ICE”, “LABO” OR “SANDO” BAGS, WITH OR WITHOUT HANDLE,
12 USED AS PACKAGING FOR GOODS OR PRODUCTS.

13
14 (B) FILING OF RETURN AND PAYMENT OF EXCISE TAX ON SINGLE-USE
15 PLASTIC BAGS. – THE PROVISIONS OF SECTIONS AND OF THE NATIONAL
16 INTERNAL REVENUE CODE OF 1997, AS AMENDED, ON THE FILING OF RETURN
17 AND PAYMENT OF EXCISE SHALL APPLY.

18
19 (C) NON-PAYMENT OF EXCISE TAX. – NON-PAYMENT OF THE EXCISE
20 TAX IMPOSED UNDER THIS ACT SHALL BE SUBJECT TO THE PERTINENT
21 PROVISIONS UNDER TITLES VII AND X OF THE NATIONAL INTERNAL REVENUE
22 CODE OF 1997, AS AMENDED, REGARDING COLLECTION OF UNPAID TAXES
23 AND IMPOSITION OF CORRESPONDING FINES, SURCHARGES, PENALTIES,
24 AND IMPRISONMENT OR CLOSURE OF BUSINESS.”

25
26 **Section 4.** Section 288 of the National Internal Revenue Code of 1997, as amended,
27 is hereby further amended to read as follows:

28 “SEC. 288. *Disposition of Incremental **AND OTHER** Revenues.* –

29 (A) xxx

30 (B) xxx

31 (C) xxx

32 (D) xxx

1 (E) xxx

2 (F) xxx

3 (G) xxx

4 (H) DISPOSITION OF INCREMENTAL REVENUES FROM
5 THE EXCISE TAX ON SINGLE-USE PLASTIC BAGS. –

6 THE INCREMENTAL REVENUES FROM THE IMPOSITION OF THE EXCISE
7 TAX ON SINGLE-USE PLASTIC BAGS SHALL BE ALLOCATED TO PROGRAMS OF
8 THE DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES FOR THE
9 IMPLEMENTATION OF REPUBLIC ACT NO. 9003, OTHERWISE KNOWN AS THE
10 'ECOLOGICAL SOLID WASTE MANAGEMENT ACT OF 2000' IN MUNICIPALITIES.”

11 **Section 5. *Implementing Rules and Regulations.*** – Within sixty (60) days from the
12 effectivity of this Act, the Secretary of Finance shall, upon the recommendation of the
13 Commissioners of the Bureau of Internal Revenue and the Bureau of Customs and, in
14 consultation with the Department of Environment and Natural Resources, issue and
15 promulgate rules and regulations for the effective implementation of this Act.

16 **Section 6. *Separability Clause.*** – If any provision of this Act shall be held
17 unconstitutional or invalid, the other provisions not otherwise affected shall remain in full
18 force and effect.

19 **Section 7. *Repealing Clause.*** – All laws, decrees, executive orders, rules, and
20 regulations or parts thereof which are contrary to or inconsistent with any provision of this
21 Act are hereby repealed, modified, or amended accordingly.

22 **Section 8. *Effectivity.*** – This Act shall take effect fifteen (15) days after its publication
23 either in the *Official Gazette* or in at least one (1) newspaper of general circulation.
24

25 *Approved.*