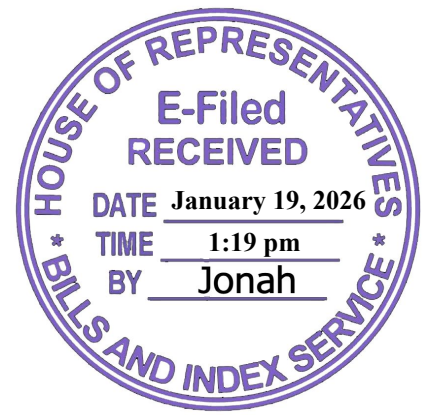


Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City, Metro Manila

TWENTIETH CONGRESS
First Regular Session

HOUSE BILL NO. 7193



Introduced by
REPRESENTATIVE FRANZ S. PUMAREN

EXPLANATORY NOTE

The Philippines has a heavily entrenched “sachet economy” where Filipinos consume an estimated 163 million sachets per day—most of which are single-use plastic packages for everyday goods.¹ Despite its size, our country generates an estimated 2.7 million metric tons of plastic waste each year, with approximately 20 % of that waste entering the ocean — making the country one of the highest contributors to marine plastic pollution globally despite its size.²

Mismanaged single-use plastics routinely travel from land to waterways and ultimately to the ocean. Rivers act as conduits for plastic waste, with seven of the world’s top ten plastic-polluted rivers located in the Philippines, many loaded with single-use plastics from urban and peri-urban sources. These plastics disrupt marine ecosystems, threaten biodiversity, and impair critical habitats such as coral reefs and mangroves.³ Official statements from the Department of Environment and Natural Resources (DENR) in 2025 acknowledge the Philippines as among the world’s highest contributors to plastic waste, calling for expanded infrastructure for segregation, recovery, recycling, and stronger enforcement of existing waste management policies.⁴

This bill seeks to address the systemic problem of single-use plastic by imposing an excise tax on its use as a valid and necessary exercise of the State’s police power. The proposed tax is not primarily revenue-raising, but regulatory in character. By internalizing the environmental and social costs of plastic pollution into the price of single-use plastics, the measure aims to discourage excessive consumption, incentivize the shift toward reusable and sustainable alternatives, and influence producer behavior toward environmentally responsible design and packaging.

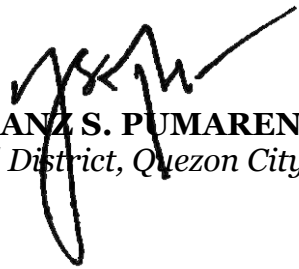
¹ <https://th.boell.org/en/2025/01/20/philippines-reducing-plastic-waste>

² <https://www.climateimpactstracker.com/plastic-pollution-in-the-philippines>

³ <https://earth.org/philippines-plastic/>

⁴ <https://www.pna.gov.ph/articles/1251582>

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



FRANZ S. PUMAREN
3rd District, Quezon City

Republic of the Philippines
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TWENTIETH CONGRESS
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HOUSE BILL NO. 7193

Introduced by
REPRESENTATIVE FRANZ S. PUMAREN

**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**

Section 1. Short Title. – This Act shall be known as the "Single-Use Plastic Bag Act".

Section 2. Declaration of Policy. – It is hereby declared the policy of the State to provide the policy environment for the full development of Filipino capability and the emergence of communication structures suitable to the needs and aspirations of the nation and the balanced flow of information into, out of, and across the country, in accordance with a policy that respects the freedom of speech and of the press.⁵

Section 3. 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 TWENTY PESOS (PHP20.00) FOR EVERY KILOGRAM OF SINGLE-USE PLASTIC BAGS REMOVED FROM THE PLACE OF PRODUCTION OR RELEASED FROM THE CUSTODY OF THE BUREAU OF CUSTOMS.

THE RATE OF TAX IMPOSED UNDER THIS SUBSECTION SHALL BE INCREASED BY FOUR PERCENT (4%) EVERY YEAR, EFFECTIVE ON

⁵ Article XVI, Sec. 10. 1987 Philippine Consitution

JANUARY 1, 2026 THROUGH REVENUE REGULATIONS ISSUED BY THE SECRETARY OF FINANCE.

SINGLE-USE PLASTIC BAGS SHALL REFER TO SECONDARY LEVEL PLASTICS MADE OF SYNTHETIC OR SEMISYNTHETIC ORGANIC POLYMER, SUCH AS "ICE", "LABO' OR "SANDO' BAGS, WITH OR WITHOUT HANDLE, USED AS PACKAGING FOR GOODS OR PRODUCTS.

(B) FILING OF RETURN AND PAYMENT OF EXCISE TAX ON SINGLE-USE PLASTIC BAGS. - THE PROVISIONS OF SECTIONS 130 AND 131 OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, ON THE FILING OF RETURN AND PAYMENT OF EXCISE TAX SHALL APPLY.

(C) NON-PAYMENT OF EXCISE TAX. - NON-PAYMENT OF THE EXCISE TAX IMPOSED UNDER THIS ACT SHALL BE SUBJECT TO THE PERTINENT PROVISIONS UNDER TITLES VIII AND X OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, REGARDING COLLECTION OF UNPAID TAXES AND IMPOSITION OF CORRESPONDING FINES, SURCHARGES, PENALTIES, AND IMPRISONMENT OR CLOSURE OF BUSINESS."

Section 4. Implementing Rules and Regulations. - Within sixty (60) days from the effectivity of this Act, the Secretary of Finance shall, upon the recommendation of the Commissioners of the Bureau of Internal Revenue and the Bureau of Customs and, in consultation with the Department of Environment and Natural Resources, issue and promulgate rules and regulations for the effective implementation of this Act.

Section 6. Separability Clause. - If any part or provision of this Act shall be held unconstitutional or invalid, other provisions thereof which are not affected shall continue to be in full force and effect.

Section 7. Repealing Clause. - All laws, rules, and regulations, presidential decrees, letters of instruction and other presidential issuances which are incompatible or inconsistent with the provisions of this Act are hereby repealed, amended, or modified accordingly.

Section 8. Effectivity. - This Act shall take effect fifteen (15) days after its publication in the Official Gazette or in at least one (1) newspaper of general circulation, whichever comes earlier.

Approved,