

Sin and sugar taxes for UHC

- **Republic Act (RA) 10351 (passed 2012)**
 - **Rationalized and increased** excise taxes for tobacco and alcohol products (fermented liquors, distilled spirits and wines)
- **RA 10963 or The Tax Reform for Acceleration and Inclusion (TRAIN law) (passed 2018)**
 - Increased excise taxes on tobacco and alcohol products, and **sweetened beverages**
 - 0.12 USD Per liter for beverages sweetened with caloric or non-caloric sweeteners (except high fructose)
 - 0.24 USD per liter for beverages sweetened with high-fructose corn syrup.
- **RA11346 (passed in 2019)**
 - increased excise taxes on cigarettes, **vapes, and e-cigarettes**; and alcohol products
 - Continued the allocation of Universal Health Care (UHC) of RAs 10351 and 10963

Incremental Revenues for UHC and Health

Republic Act 10351

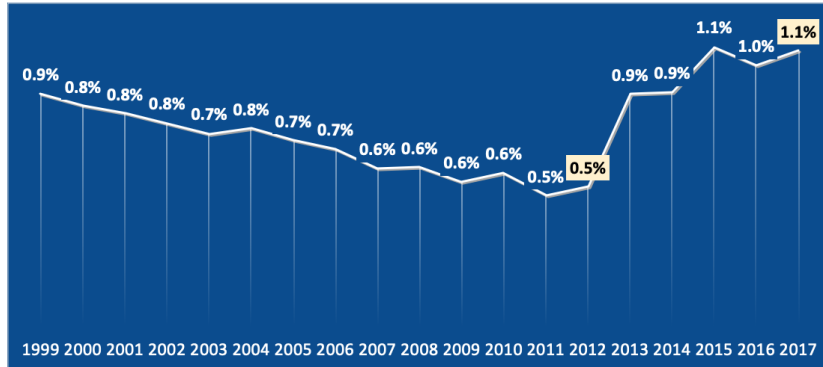
Sec. 8 (C): “After deducting the allocations under Republic Act Nos. 7171 and 8240, . . .

- **Eighty percent (80%)** of the remaining balance for:
 - **Universal health care (UHC) under the National Health Insurance Program (NHIP)**
 - Attainment of the millennium development goals
 - Health awareness programs
- **Twenty percent (20%)** for:
 - Medical assistance
 - **Health Enhancement Facilities Program (HEFP)**
 - funds health facility construction and renovations, and medical equipment

Republic Act 10963

- Not more than **seventy percent (70%)** to fund:
 - Infrastructure projects such as, but not limited to, the Build, Build, Build Program...
 - Military infrastructure
 - **Sports facilities for public schools**
 - **potable drinking water supply in all public places...**”
- **Part of the remaining thirty percent (30%)** may fund social mitigating measures and investments in **health, targeted nutrition**, and anti-hunger programs for mothers, infants, and young children, among others.

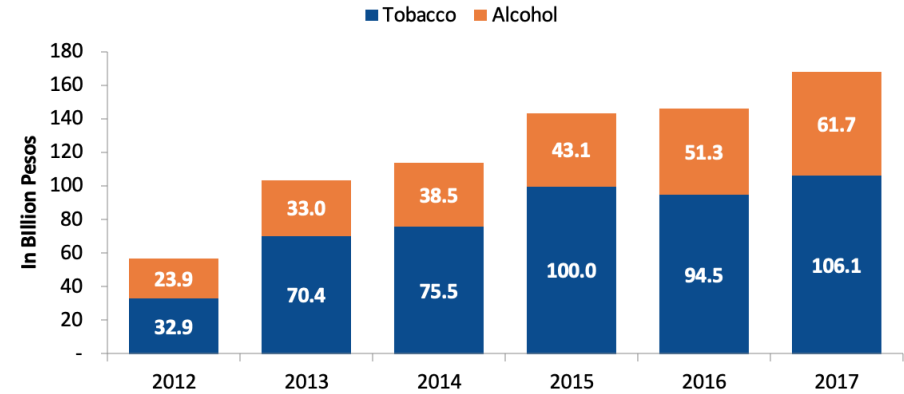
Excise Tax Collections from Alcohol and Tobacco Products as % of GDP



Sources: Data from 1999 to 2012, based on BIR Collections by GFS Classification. Data from 2013 to 2017, based on the Certifications submitted by BIR and BOC.

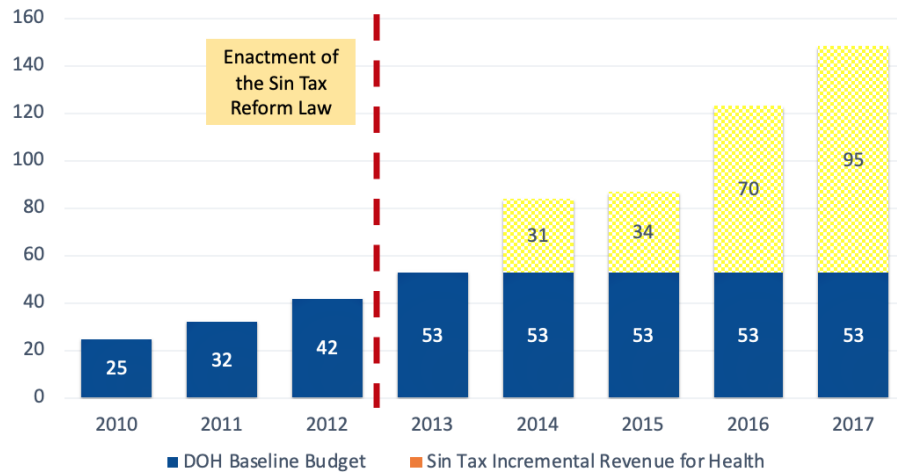
“Revenues collected from the excise tax on SSB have reached P26.6bn (US\$512.8mn) in 2018 and P14.9bn (US\$287.2mn) from January to June

Excise tax collections from alcohol and tobacco products tripled



Sources: Collection data from 2012, based on BIR collections by GFS Classification. Collection data from 2013 to 2017, based on the Certifications from BIR and BOC.

Increase in the Department of Health Budget



Source: Department of Health

Smoking prevalence among the young and poor decreased

