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Soaring Fuel Prices: Sentiments of Filipinos on Excise Tax

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INTRODUCTION

The sharp rise in fuel costs has placed an increasing burden on commuters, public utility drivers, and private vehicle owners. In July 2022, diesel and gasoline prices reached P84.31 and P84.47 per liter, respectively (Top Gear Philippines, 2022). The same report also stated that diesel prices have seen a net increase of P43.37/L since January 2022, while gasoline has gone up by a total of P23.37/L. This surge is, apart from the skyrocketing cost of the global market, attributed to the excise tax on fuels. Generally speaking, excise is a special tax assessed on the sale or use of specific goods and services that are domestically produced or imported and is based on the quantity of the commodities sold, a percentage, or a combination of the two (Kasim & Purwanto, 2008). The increase in excise tax was due to the implementation of the Tax Reform for Acceleration and Inclusion (TRAIN) law (RA 10963) on all petroleum products including oil and fuel in three (3) tranches beginning January 1, 2018, to January 1, 2020.

Some drivers have opted to quit driving and look for another job due to increasing fuel prices. Transmission-Piston (Piston) secretary-general Larry Arguelles said fuel prices have increased by around P30 since January 2022. He said it is not easy for PUV drivers and operators to cope with this because they have other expenses as well - car rental, daily needs, spare parts, and tires, to name a few (SunStar Davao, 2022). This data is supported by Senator Grace Poe who estimated that 20% of the 900,000 jeepney drivers have quit their jobs as a result of losses from rising gas costs (Fernandez, 2022). She pointed out in a statement that removing the P6 from the diesel price per liter during critical times can help our drivers get back on the road and it will also reduce the cost of transporting goods (Briggs, 2022).

In the United States, the highway trust fund is used by the federal government to finance infrastructure projects. This trust fund uses the money it receives from the gasoline excise tax, primarily, to fund transportation initiatives by awarding grants to state and local governments. Compared to other industrialized nations, the combined gas tax in the United States is lower. The average gas tax throughout the 36 advanced economies, according to data from Oecd-ilibrary.org. (2022) is $2.24 per gallon (P30/liter). In actuality, the gas tax of the United States $0.184/gallon (P2.4/liter) is the second-lowest (Mexico is the only country without a gas tax) and has a rate 25 percent lower than that of the next highest country, Canada, which has a rate of $0.74 a gallon (P9.8/liter) (Watson, 2019).

Although the average excise tax of most advanced economies is P30/liter, the excise tax of the US is way lower than that of the Philippines. Effective January 1, 2020, the excise tax on gasoline, diesel, kerosene, and LPG are P10/liter, P6/liter, P5/liter, and P3/kg, respectively (Grecia, 2022). Compared to ASEAN countries, Singapore (P30.1/liter), Laos (P21.1/liter), and Thailand (P10.2/liter) have a higher excise tax on gasoline than the Philippines (P10/liter). Vietnam and Indonesia have a lower excise tax on gasoline with P9.2/liter and P2/liter, respectively. In terms of diesel, Singapore, Laos, and Thailand have high excise taxes of P30.1/liter, P11.6/liter, and P10.1/liter, respectively. The Philippines has only an excise tax per liter of P6.0. Vietnam and Indonesia are lower with P4.6 and P2.0 per liter, respectively. With this, the Philippine Senate proposed to suspend the excise tax on fuel. Senator Poe proposed to amend section 148 of the National Internal Revenue Code, and she estimated

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that the suspension of the excise tax would immediately slash P10 from the price of gasoline per liter and P6 from the price of diesel (Fernandez, 2022).

Excise Tax

Excise is a special tax assessed on the sale or use of specific goods and services that are domestically produced or imported and is based on the quantity of the commodities sold, a percentage, or a combination of the two (Kasim & Purwanto, 2008). Excise taxes currently represent different priorities across the 10 members of ASEAN, as reflected in the different range of goods and services subject to excise, and approaches to levying excise. Moreover, they are designed to serve a range of objectives, which can vary widely from country to country across ASEAN. In addition to raising revenue, they may be designed to meet health, environmental, economic, employment, or other social policy objectives that differ across member states (Asia-Pacific Tax Forum, 2014).

Prior to the implementation of RA 10963 or Tax Reform for Acceleration and Inclusion (TRAIN) law, the Philippines was under RA 8424 otherwise known as the Tax Reform Act of 1997, which was enacted on December 11, 1997. Since the Act's effectivity on January 1, 1998, numerous laws have been passed to amend it. Considering the significance of the amendments made, such as those introduced by RA 9337 or Reformed VAT Law, RA 9243 or Revised Documentary Stamp Tax law, RA 9334 or Amended Excise Tax Law, and RA 9504 dated June 17, 2008, amending Title II - Income Tax (Bureau of Internal Revenue, 2022). Effective January 1, 2020, the excise tax on gasoline, diesel, kerosene, and LPG are P10/liter, P6/liter, P5/liter, and P3/kg, respectively (Grecia, 2022). Compared to ASEAN countries, Singapore (P30.1/liter), Laos (P21.1/liter), and Thailand (P10.2/liter) have a higher excise tax on gasoline than the Philippines (P10/liter). Vietnam and Indonesia have a lower excise tax on gasoline with P9.2/liter and P2/liter, respectively. In terms of diesel, Singapore, Laos, and Thailand have high excise taxes of P30.1/liter, P11.6/liter, and P10.1/liter, respectively. The Philippines has only an excise tax per liter of P6.0. Vietnam and Indonesia are lower with P4.6 and P2.0 per liter, respectively

The Philippine Senate proposed to suspend the excise tax on fuel. Senator Poe proposed to amend section 148 of the National Internal Revenue Code, and she estimated that the suspension of the excise tax would immediately slash P10 from the price of gasoline per liter and P6 from the price of diesel (Fernandez, 2022). Many senators also called for the suspension of excise tax such as Senate Minority Leader Franklin Drilon stating that there is no legal obstacle to the finance department and Bureau of Internal Revenue to suspend the collection of fuel excise taxes amid the sustained increase in local oil prices due to tight global supply (Yang, 2022).

However, President Duterte approved the recommendation of the Department of Finance (DOF) to continue collecting the excise taxes on petroleum products (Carlos, 2022). The Department of Finance (DOF) under the Duterte administration rejected proposals to suspend the excise tax on fuel as a way to reduce the impact on consumers of spiraling oil prices in the world market, asserting that this move would only set back the Philippines' economic recovery from the pandemic. Finance Secretary Carlos Dominguez III informed President Duterte during a meeting here with Cabinet officials on Tuesday night that the suspension of fuel excise taxes would lead to a massive revenue loss of P105.9 billion, or about a half-percent of the country's Gross Domestic Product (GDP) this year. This expected depletion in revenues would imperil the government's currently strong fiscal position and further widen the budget deficit, especially at this time when global interest rates are rising, and would force the government to borrow more to fund its programs intended to provide improved social services, create more jobs and invigorate the economy. (Department of Finance, 2022). President Bongbong Marcos prefers the prospect of giving fuel subsidies to the transport sector over the proposed suspension of fuel excise taxes. He added that fuel consumers who can afford to pay value-added tax are not the focus of fuel subsidies; instead, he pointed to the industries and employees who are dependent on fuel prices (Cabanban, 2022).

It is without a doubt that excise tax on fuel is an important and urgent topic that needs to be discussed. The excise tax on fuel and other commodities has been the subject of different studies and news articles. There are articles

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examining the excise tax of a certain country and how its imposition or absence shapes its economy. Studies that compare excise taxes in various countries are also available. These explorations have not, however, focused on the opinions and perceptions of individuals who are directly affected by this taxation. This sparked my curiosity about the Filipinos' viewpoint and motivated me to find out their position on this pressing issue.

Research Questions

This study seeks to answer the following questions:

1. What are the frequently used words that describe the sentiments of the Filipinos on excise tax?
2. What are the sentiments of Filipinos on Excise Tax amidst the soaring fuel prices?

METHOD

This study employed sentiment analysis. Sentiment analysis can be considered a major application of machine learning, more particularly natural language processing (NLP). Given its diverse range of applications, Sentiment analysis is one of the fastest-growing research areas in computer science. It is a type of data analysis that is observed from news reports, reviews, feedback, and social media. All sentiments can be categorized into three: Positive, Negative, and Neutral (Saju, Jose, & Antony, 2020).

Data Source

The data of this study were comments extracted from Facebook posts about the excise tax on fuel. Overall, the researcher extracted 100 comments from posts about the excise tax on fuel.

Procedure

The data were manually collected from Facebook. 100 Facebook comments were extracted. Despite being randomly selected, it was ensured that the comments were related to the issue. The researcher filtered each comment to make sure that the content was about the excise tax on fuel. Irrelevant comments on the issue were excluded. Further, the collected Facebook comments reached their saturation since the last 20 comments no longer sparked new insights and revealed fresh ideas.

The data were examined using different features of Orange. To determine the most frequently used word, the researcher utilized the Word Cloud feature. It will rank the words from the most often to the least mentioned. The application was programmed to identify the nouns and verbs only. Thematic analysis was used to describe the positive and negative sentiments. According to the International Encyclopedia of the Social & Behavioral Sciences (2015), thematic analysis also involves (usually inductive) coding of qualitative data into clusters of similar entities, or conceptual categories and the identification of consistent patterns and relationships between themes, so as to come up with a theoretical explanation of the phenomenon under study. To determine the overall sentiment from the comments, the researcher used sentiment analysis, particularly Vader.

RESULTS AND DISCUSSION

This chapter delved into the data investigation process. Initially, a word cloud is generated from the corpus to identify frequently used words. Subsequently, thematic analysis was employed to unveil the qualitative sentiments, both positive and negative. Ultimately, through sentiment analysis, this section quantifies and assesses the extent of positivity, negativity, and neutrality among Filipinos regarding this critical issue.

Frequently used words to describe the sentiments of Filipinos on Excise Tax on Fuel

Table 1 presents the generated words from the corpus. These are words that are often mentioned in Facebook comments. The top 10 are chosen from the list of frequently used words with at least fifteen instances in the hundred Facebook comments. The frequency of these words is determined by the Word Cloud feature in Orange.

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The most often-used word is "tax," which is used 77 times, followed by “excise,” which is used 51 times. It is expected that “tax” and “excise” are the most frequently mentioned words in the Facebook comments since the main issue is about the excise tax on fuel. Another most frequently used word is "suspend." This word is repeated 40 times considering that the question at hand is whether or not the government should suspend the imposition of excise tax. The words “benefit,” “government,” and “price” are repeated 29 times, and “cash,” “Assistance,” “cut,” and “people” are repeated 27, 21, 19, and 18 times, respectively. There are 17 repetitions of the words “everyone,” “subsidy,” and fuel, and “give” is mentioned 15 times.

Table 1 *Frequently used words to describe the sentiments of Filipinos on Excise Tax on Fuel*

Rank	Frequency	Words	Sample Comment
1	77	tax	Why not cut the **tax** on public utility vehicles? When they buy gasoline or diesel, they will be discounted automatically. (R – 47)
2	51	excise	Suspend **excise** tax rather than giving cash assistance to a selected few. (R – 45)
3	40	suspend	It is right to **suspend** the excise tax temporarily. Not everyone will benefit from cash assistance. (R- 53)
4	29	government	Time to encourage people to use mass transport, the **government** needs to invest more in modern railway transit cheaper and faster and will decongest traffic. (R – 87)
4	29	benefit	Just suspend the tax on gasoline because not everyone will **benefit** from cash subsidies. (R – 29)
4	29	price	Make it urgent, the **price** of fuel is too high already. (R – 17)
5	27	cash	Much better if excise tax is temporarily suspended instead of **cash** assistance. If you think of it, cash assistance will only last for a few days. (R – 29)
6	21	assistance	Politicians cannot steal if the excise tax is suspended. That is why they prefer cash **assistance**. (R – 57)
7	19	cut	**Cut** the excise tax, the "Train Law" created huge profit for the government but the corrupt politicians also benefited a lot. (R – 65)
8	18	people	Why do we only choose the sector that will be given fuel subsidy when everyone is affected? Excise tax should be suspended so that a lot of **people** will benefit. (R – 28)
9	17	everyone	Suspend excise tax temporarily so **everyone** will benefit from it and prevent the increase in prices of commodities because once prices of commodities go up, they will not go down anymore. (R – 37)
9	17	subsidy	It should not be suspended. Give full **subsidy** to public transport and business transport. Then, keep the normal price for private cars. It will encourage private car owners to use public transport. (R – 12)
9	17	fuel	The rich will also benefit from lower **fuel** prices. Much better if the subsidy is directly given to the affected such as transportation, farmers, and fishermen. (R – 15)
10	15	give	Continue the excise tax. **Give** half of it to the transport sector. Make sure to give it to them unlike SAP, which was stolen by corrupt officials. (R – 92)

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Figure 1 shows the visualization and their frequency in the Facebook comments dataset through a word cloud. The word cloud illustrates that the larger the word in the cloud, the higher its frequency. In the word cloud, the largest words are tax, excise, suspend, price, benefit, government, cash, and assistance, which are often mentioned in Facebook comment

Figure 1: Word Cloud

Sentiments of Filipinos on Excise Tax amidst the Soaring Fuel Prices.

Table 2 shows the results of the sentiments of Filipinos on excise tax. In the sentiment analysis, the Facebook comments were analyzed as positive, negative, or neutral. Positive sentiments range from .02 to .91, and negative sentiments range from -.86 to -.02. Based on the results, 52% of the comments showed positive sentiment, 41% displayed negative sentiment, and 7% expressed neutrality on the issue.

Table 2: *Sentiments of Filipinos on Excise Tax amidst the Soaring Fuel Prices.*

Sentiment	**Percentage**	**Range**
Positive	52%	.02 to .91
Negative	41%	-.86 to -.02
Neutral	7%	0
Total	**100%**	**-.86 to .91**

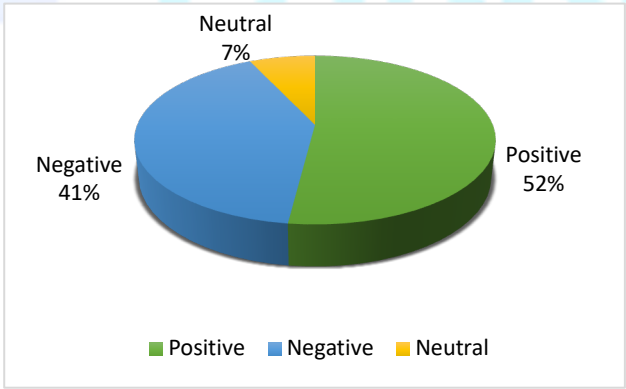

Figure 2: Sentiment Analysis Chart

Thematic Analysis of the Sentiments of Filipinos on Excise Tax

In this section, the researcher conducted a qualitative analysis of the sentiments expressed by Filipinos on Excise Tax. The comments collected from Facebook are categorized into two primary types of themes: positive sentiments and negative sentiments. The objective is to gain a nuanced understanding of the diverse perspectives and emotional responses expressed by individuals.

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Positive Sentiments. Analysis of the Facebook comments revealed that some individuals conveyed positive sentiments related to the concept of excise tax. These positive sentiments centered around the recognition that excise tax plays a crucial role in sustaining various government operations. This includes the consistent disbursement of government salaries, funding for essential projects, and the provision of subsidies to support the business and transport sectors.

Excise tax aids the operations of the government. It is widely acknowledged that taxes serve as the government's primary source of revenue. Without this crucial income stream, the government would face challenges in meeting its financial obligations. This includes the ability to pay the salaries of public school teachers, state university professors, uniformed personnel, government employees, and officials. Additionally, essential public institutions such as public hospitals, state universities, and public schools rely on tax revenue to function effectively. In the comments, many individuals were convinced that the suspension of the excise tax would result in a reduction in government revenue. They expressed concerns that this reduction could have a detrimental impact on the implementation of government projects, which will lead to delays or even halts in essential initiatives.

> *If you cut the excise tax, there will be no budget for the state universities and other government services. (R – 76)*
>
> *The government will lose its source of income that will be given to the senior citizens, 4Ps, subsidies in education, health, etc. It is better that the help is directly given to those in need. (R – 43)*
>
> *Tax is used to run all the projects of the government. If we suspend it, the projects of the government will also stop. (R – 35)*
>
> *The government cannot do anything. If the government will sacrifice, what will happen to the ongoing projects? (R – 33)*
>
> *We cannot cut the excise tax on fuel because it finances our country's infrastructure project. If we stop the development today, what will happen in the next 5 years? (R – 75)*
>
> *Do you want to stop the progress of "build, build, build" in the future? So, meaning we will go back with no progress? (R – 79)*

Furthermore, a significant portion of the Facebook comments expressed the belief that suspending the excise tax on fuel would have detrimental consequences for the economy. According to their views, taxes, including the excise tax, are viewed as the lifeblood of the government's financial resources. They argue that the government relies on tax revenue to sustain its operations, pay national debts, and manage essential public services. From their perspective, the excise tax on fuel is an integral part of this financial ecosystem, and removing it could potentially lead to economic instability and fiscal challenges.

> *We will drag down the country. Tax is the lifeblood of any government. Where are we going to get the payment for our debts? (R – 16)*

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The problem is how are we going to pay for our national debts because it will affect the profit of the government? (R – 14)

The positive sentiments on excise tax are a form of support from the people towards the government. If excise tax is suspended, this would result in a depletion in revenues. The Department of Finance (DOF) under the Duterte administration rejected proposals to suspend the excise tax on fuel as a way to reduce the impact on consumers of spiraling oil prices in the world market, asserting that this move would only set back the Philippines' economic recovery from the pandemic. Finance Secretary Carlos Dominguez III stated that the suspension of fuel excise taxes would lead to a massive revenue loss of P105.9 billion, or about a half-percent of the country's Gross Domestic Product (GDP) in 2022. This expected depletion in revenues would imperil the government's currently strong fiscal position and further widen the budget deficit, especially at this time when global interest rates are rising, and would force the government to borrow more to fund its programs intended to provide improved social services, create more jobs and invigorate the economy (Department of Finance, 2022).

Table 3: *Thematic Analysis of the Sentiments of Filipinos on Excise Tax*

Formulated Meanings	Cluster Themes	Sentiments
Excise tax suspension leads to country's bankruptcy Excise tax suspension lessens national revenue Excise tax suspension halts government projects	Excise tax aids the operations of the government	Positive Sentiments
Excise Tax could subsidize public transport and the business sector. Excise tax subsidizes farmers and fishermen.	Excise tax subsidizes transport and business sectors	
Excise tax suspension addresses the increase in prices of fuel Excise tax suspension solves the increase in prices of commodities	Excise tax suspension addresses inflation	Negative Sentiments
Neglecting the needs of the people Maintaining people's reliance on government	The government has no concern for its citizens	
Excise tax is paying worthless politicians' salaries Excise tax perpetuates graft and corruption	Ineffective and corrupt leaders	

Excise tax subsidizes transport and business sectors. Few comments put forward the idea that the suspension of excise tax should be avoided, and instead, subsidies should be channeled towards supporting the public transport and business sectors. These comments also highlighted the importance of prioritizing assistance for farmers and fishermen, given their critical role in maintaining an adequate food supply for the nation.

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> *It should not be suspended. Give full subsidy to public transport and businesses. Then, keep the normal price for private cars. It will encourage private car owners to use public transport. (R - 12)*
>
> *Much better if the subsidy is directly given to the affected such as transportation, farmers, and fishermen. (R – 15)*
>
> *Why not cut the tax on public utility vehicles? When they buy gasoline or diesel, they will be discounted automatically. (R – 47)*
>
> *Continue the excise tax. Give half of it to the transport sector. Make sure to give it to them unlike SAP, which was stolen by corrupt officials. (R – 92)*
>
> *Do not suspend the excise tax. Instead, directly give assistance to PUV drivers. (R – 100)*

This sentiment reflects the situation in Sri Lanka. In 2019, the new government under President Gotabaya Rajapaksa irrationally cut taxes. Value-added tax rates (akin to some nations' goods and services taxes) were cut from 15% to 8%. Other indirect taxes such as the nation-building tax, the pay-as-you-earn tax, and economic service charges were abolished. Corporate tax rates were reduced from 28% to 24%. About 2% of the gross domestic product was lost in revenues because of these tax cuts (Ramakumar, 2022). This confirms the lifeblood theory that elaborates the idea that Taxation is the need of government as the blood is the need of the body. The government cannot work without revenue similarly the body cannot stay without blood. Another interpretation of the theory is that the system of taxation works as the circulation of blood throughout the body as money circulates within the subjects (Malik, 2010).

Negative Sentiments. In contrast, there are individuals who convey negative sentiments or critical views regarding the Excise Tax. Their primary argument centers on the belief that the excise tax should be suspended, as they perceive it as a key driver of inflation. Furthermore, there is a prevailing sense of cynicism regarding the government's commitment to the welfare of its citizens. These individuals question the government's priorities and its responsiveness to the concerns of the people.

Excise tax suspension addresses inflation. While some Facebook comments expressed support for the imposition of excise tax, others voiced their dissent. Those in opposition believed that suspending the excise tax would not only address the surge in fuel prices but also mitigate the escalating costs of other essential commodities.

> *It is the right thing to do (suspend excise tax). Too much tax on gasoline increases the price. Other commodities will also follow. (R – 13)*
>
> *Make it urgent, the price of fuel is too high already. (R – 17)*
>
> *Suspend excise tax temporarily so everyone will benefit from it and prevent the increase in prices of commodities. (R – 37)*
>
> *The best solution, for now, at least the entire Filipinos, with or without vehicles, will experience the assistance, not just a few. By then, maybe there*

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will be no price increase in commodities. (R – 42)

If the excise tax is suspended, the effect will ripple to the prices of other goods in the market. Have mercy on the poor. (R – 66)

Those who don't have cars are mostly affected by the rising food prices due to oil price hikes. (R – 68)

Fuel prices must decrease in order for the prices of other commodities to also decrease. (R – 74)

We should cut excise tax on fuel once and for all. Because the rise in prices of petroleum products affects the prices of other commodities. (R – 78)

The negative sentiments surrounding excise tax are grounded in several key factors. One primary concern is that excise tax is viewed as a driver of inflation, which leads to increased prices not only of fuel but also of other essential goods. This is supported by the Philippine Senators who proposed to suspend the excise tax on fuel. Senator Poe proposed to amend section 148 of the National Internal Revenue Code, and she estimated that the suspension of the excise tax would immediately slash P10 from the price of gasoline per liter and P6 from the price of diesel (Fernandez, 2022). Senate Minority Leader Franklin Drilon stated that there is no legal obstacle to the finance department and Bureau of Internal Revenue to suspend the collection of fuel excise taxes amid the sustained increase in local oil prices due to tight global supply (Yang, 2022).

The government has no concern for its citizens. Public sentiments portrayed a strong sense of disillusionment, with many expressing the belief that the government lacks genuine concern for the well-being of its citizens. Several comments insinuated that leaders prioritize maintaining their funding over addressing the needs of the populace, leading to a perception that the government would rather witness its people endure hardship than compromise its financial resources. Furthermore, there was a prevalent claim that the middle-class workforce, which constitutes a significant portion of the population, not only feels neglected by the government but also contends with an excessive tax burden.

The people are the workforce and taxpayers in this country, they do not simply work to death. They are overtaxed and neglected by the government. (R – 1)

It will decrease the government's budget if excise tax is suspended. It is better for the Filipino people to suffer from the rising oil prices instead of the politicians. (R – 36)

What is important for the government officials is that they are comfortable and wealthy. It is fine that the Filipino people are suffering as long as not those in power. (R – 63)

The government wants to make the people suffer. Juan de la Cruz is so small in the eyes of these people. (R – 38)

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Certain comments brought up the notion that government leaders may have a vested interest in perpetuating a sense of dependency among the population. The belief expressed was that this dependency could potentially translate into more votes during elections, as citizens might feel beholden to politicians who provide aid.

> *The government wants to keep people begging. They feel like they are royal blood that gives money to the mendicants. (R – 4)*
>
> *This government is a joke. They want the people to have a dependence on them through their dole-outs instead of providing a longer-term solution. Because dependence on them is good for election purposes. (R – 71)*
>
> *They do not want the masses to directly benefit. They want the people to beg. They use this to earn votes. (R – 73)*

These negative sentiments highlight the skepticism of the Filipinos toward its leaders. They claimed that their leaders had no concern for them. This is the complete opposite of the study conducted in 2020. Wike and Schumacher (2020) studied 34 countries about the attitudes of people toward elected officials. The most positive reviews for elected officials are found in Southeast Asia, among Indonesians and Filipinos. 69% or nearly seven out of 10 Filipinos believed that their leaders care about ordinary citizens. There are only five other nations where even half of the public says political officials care what their constituents think. Frustration with political elites is especially high in many European nations. Seven in ten or more in the UK, Hungary, Czech Republic, France, Spain, and Bulgaria say elected officials do not care, and 84% hold this view in Greece, the highest percentage in the survey.

Government Officials are ineffective and corrupt. Based on the Facebook comments, it's evident that many people hold the view that the funds allocated for politicians' salaries are often seen as wasteful, especially when not all politicians are deemed qualified for their roles. The sentiment is that a reduction in the number of politicians, such as representatives, could potentially contribute to paying off the national debt. Additionally, there is a strong assertion within these comments that certain government officials engage in corrupt activities and support the implementation of the excise tax, as it serves as a significant source of corruption.

> *The problem is how are we going to pay for our national debts because it will affect the profit of the government. Much better if we decrease the salaries of the politicians, and lessen the number of representatives. There are a lot of useless politicians. (R – 14)*
>
> *It will not happen [suspension of excise tax] because the greedy officials don't want to lose their source of corruption. (R – 62)*
>
> *"Train Law" created huge profit for the government but the corrupt politicians also benefited a lot. (R – 65)*
>
> *More taxes, more corruption for this government. They will not suspend that [excise tax]. (R – 44)*
>
> *The govt needs the tax, better tax the people, distribute the collection to 4Ps, and pocket a huge portion of it. (R – 64)*

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Another negative sentiment is that leaders are not only ineffective but also corrupt. This is aligned with the study of the global Corruption Perception Index (CPI) of Berlin-based Transparency International. Perception of corruption in the Philippines has worsened from 2018 to 2019, with the country sliding 14 places to 113th. The 2019 CPI showed the country scoring 34 out of the highest possible score of 100, two points lower than the 36 points that the country obtained in 2018. Out of the 180 countries covered by the report, the Philippines dropped in ranking from 99th in 2018 to 113th (Mateo, 2019). Moreover, the comments stated that the salaries of government officials can be used to pay for our national debt. The salary of government officials, specifically senators, and congressmen, is P295,191 per month or P4,427,865 annually. Double this if we add all allowances (Jimenez, 2019). This is a huge amount of money considering that, based on the result, people believe that we are wasting government resources on these politicians. Not all of them, as per Facebook comments, are competent to do their job. Based on the data provided by the House of Representatives, there are 308 house members, which means that the country is paying more than P90 million a month on salary alone.

CONCLUSION

The sentiments of Filipinos regarding the excise tax on fuel reflect a complex and multifaceted perspective. Positive sentiments demonstrate public support for the excise tax. It is considered essential for government revenues, and suspending it could have significant economic consequences. However, negative sentiments stem from concerns about inflation, distrust in leadership, and perceptions of corruption within the government. These sentiments are not isolated and resonate with global trends in public opinion regarding political leaders and financial policy. These contrasting views from comments on Facebook illustrate the intricate relationship between taxation, government accountability, and the public's expectations. It is clear that the excise tax debate reflects not only economic concerns but also deeper issues of governance, trust, and economic responsibility.

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