



**POLLUTION ADJUDICATION BOARD (PAB) Resolution No. 05
Series of 2021**

**Guidelines on the Graduated Penalty Schedule under the
Philippine Clean Water Act of 2004 (R.A. 9275) and its
Implementing Rules and Regulations**

WHEREAS, pursuant to Section 28 of Republic Act No. 9275, otherwise known as the Philippine Clean Water Act of 2004, any person who commits any of the prohibited acts provided under Section 27 thereof or violates any of the provision of its Implementing Rules and Regulations, shall be fined in the amount of not less than Ten thousand pesos (Php 10,000.00) nor more than Two hundred thousand pesos (Php 200,000.00) for every day of violation;

WHEREAS, also under Section 28 of R.A. 9275, the fines prescribed therein shall be increased by ten percent (10%) every two (2) years to compensate for inflation and to maintain the deterrent function of such fines;

WHEREAS, Rule 28 of the IRR of R.A. 9275 provides that the PAB shall formulate a graduated penalty schedule provided that the violations committed in non-attainment areas shall be meted the maximum penalty provided by law;

WHEREAS, the Supreme Court, in its Decision¹ dated 6 August 2019, imposed upon the respondents the amount of fine applying the automatic increase of ten percent (10%) every two (2) years by virtue of Section 28 of R.A. 9275;

WHEREFORE, PREMISES CONSIDERED, RESOLVED, AS IT IS HEREBY RESOLVED, that the following are the guidelines for the fine rating system under the Clean Water Act (CWA) of 2004 and its Implementing Rules and Regulations (IRR):

**Rule I
Title and Construction**

Section 1. Title – These Guidelines shall be known as the **Guidelines on the Graduated Penalty Schedule under the Clean Water Act (CWA) of 2004 and its Implementing Rules and Regulations (IRR)**.

Section 2. Applicability of the Guidelines – These Guidelines shall apply to the commission of any of the prohibited acts as defined in Section 27 of R.A. 9275 or violations of any provision in its IRR.

Section 3. Construction of the Guidelines – These Guidelines shall be liberally construed in order to promote interest and to assist the parties in obtaining just, speedy disposition of pollution cases and other related administrative cases.

¹ Maynilad Water Services, Inc. v. The Secretary of Environment and Natural Resources, GR No. 202897

Rule II

General Provisions

Section 1. Any establishment found to be committing any of the prohibited acts as enumerated in Section 27 of R.A. 9275, or for failure to meet the General Effluent Standards (GES) as set forth by the DENR, after the conduct of monitoring/inspection of Regional Office and wastewater sampling, whenever applicable, shall be notified immediately through a "Notice of Violation" (NOV) to inform them of the nature of violation and the range of the imposable penalty relative thereto, issued by the Regional Director (RD) of the Environmental Management Bureau (EMB). The NOV shall be issued with invitation to attend a Technical Conference, whether virtual or physical meeting, which shall not be later than thirty (30) days from the issuance of said Notice. The Notice of Violation shall further prohibit the establishment from discharging untreated or partially treated wastewater.

Section 2. Only one (1) Technical Conference shall be allowed in the Regional Office (EMB-RO). The failure of the respondent to attend the Technical Conference or submit its position paper on the scheduled date shall be deemed as a waiver of its right to contest the findings of the report or present evidence in its defense and the case may be decided based on the evidence on record.

Within thirty (30) days from the date of technical conference or depending upon the commitments made thereto, the EMB-RO shall conduct another monitoring and/or wastewater sampling to determine compliance with the DENR allowable standards, unless the respondent requests for a shorter period of resampling.

The EMB-RO shall endorse the cases to the Board for the determination of imposable penalty pursuant to Par. 3, Section 5, Rule V of PAB Resolution No. 4 series of 2021.

Section 3. To support the evaluation of fines, the Board, thru the Secretariat, may require the respondent to submit document or evidence such as, but not limited to:

- a) Notarized Self Monitoring Reports (SMRs) duly received by the concerned EMB Regional Office in the prescribed format and within the deadline provided under existing rules and regulations which shall contain, among others:
 - 1. Days of operation, maintenance period, shutdowns, etc.;
 - 2. Volumetric flow rate, electric consumption/bill, water bill
 - 3. Results of Laboratory Analysis; and
 - 4. State of operation, i.e., at half capacity, full capacity, etc.
- b) Production Reports and/or Volume of Finished Products;
- c) Articles of Incorporation;
- d) Income Tax Return (ITR) duly received by the Bureau of Internal Revenue (BIR), Securities and Exchange Commission (SEC) or Department of Trade

and Industry (DTI) registration papers and certificates reflecting the firm's present Total Assets as well as audited financial statements duly received covering the period and the year prior to such violation;

- e) Certification from any concerned government regulatory agencies; and
- f) Other documents as may be required by the Board.

Section 4. The Total Assets to be considered shall be the firm's total assets at the time of violation based on the previous year's audited financial statement. The violator's ability to pay shall likewise be considered in the case of MSMEs.

Section 5. Exclusion of Certain Periods from the Computation of Fines

The following periods shall be excluded from the computation of fines:

1. Days not operating such as:
 - a. Scheduled maintenance shutdowns provided that they are not discharging and these have been declared in the SMRs and submitted within the deadline set forth in existing rules and regulations;
 - b. Days of the breakdown of the pollution source and other source related equipment provided that respondent informed the EMB Regional Office promptly in writing (within 24 hours) about the matter. However, if the twenty-four hour period falls on a holiday or a weekend, then respondent should have submitted the report on the next working day;
2. During *force majeure*, provided the respondent has given notice in writing to the regional office within fifteen (15) days from the date of the occurrence of the event and that no fault may be attributed to the respondent and/or has exercised due diligence to prevent or minimize the effect of the event;
3. During the effectivity of an Interim or regular Cease and Desist Order (CDO) where there is no discharge in compliance with a duly executed CDO issued by the PAB;
4. During the implementation of the Compliance Action Plan (CAP) for new or more stringent parameters from the effectivity of DAO 2016-08 until 17 June 2021; or
5. Such other circumstances which the Board may determine provided that there is substantial evidence offered by respondent to support the reduction of the fines.

Section 6. The fines shall be computed on a daily basis. A fraction of a day of plant operation shall be considered one (1) whole day of operation.

Section 7. The maximum fine for each day of violation shall be imposed on the following prohibited acts as provided under Section 11 of DAO 2016-08, to wit:

- 1) No effluent from any point sources shall be discharged into Class AA and SA waters.
- 2) No person shall discharge, wholly or partially, untreated or inadequately treated effluent directly into receiving water body or land or through bypass canals and/or pumps, and other unauthorized means.
- 3) No person shall build, erect, install, or use any equipment, contrivance, or any means the use of which will conceal and/or dilute an effluent and which otherwise constitute a violation of any provisions of these regulations.
- 4) No new industrial plant with high waste load potential shall discharge into a water body where the dilution or assimilative capacity of the said water body during dry weather condition is insufficient to maintain its prescribed WQG according to its classification.

For the other prohibitions under DAO 2016-08, the graduated fines hereinafter prescribed shall be applied.

Section 8. The maximum fine for each day of violation may be imposed for the following prohibited acts in Section 27 of R.A. 9275:

- 1) Discharging, injecting or allowing to seep into the soil or sub-soil any substance in any form that would pollute groundwater. In the case of geothermal projects, and subject to the approval of the Department, regulated discharge for short-term activities (e.g. well testing, flushing, commissioning, venting) and deep re-injection of geothermal liquids may be allowed: Provided, That safety measures are adopted to prevent the contamination of the groundwater [Sec. 27(b)];
- 2) Unauthorized transport or dumping into sea waters of sewage sludge or solid waste as defined under Republic Act No. 9003 [Sec. 27(e)] ;
- 3) Transport, dumping or discharge of prohibited chemicals, substances or pollutants listed under Republic Act No.6969 [Sec. 27(f)];
- 4) Operate facilities that discharge or allow to seep, willfully or through gross negligence, prohibited chemicals, substances or pollutants listed under R. A. No. 6969 into water bodies or wherein the same shall be liable to be washed into such surface, ground, coastal, and marine water [Sec. 27(g)];
- 5) Undertaking activities or development and expansion of projects, or operating wastewater/ sewerage facilities in violation of Presidential Decree No. 1586 and its implementing rules and regulations [Sec. 27(h)];
- 6) Directly using booster pumps in the distribution system or tampering with the water supply in such a way as to alter or impair the water quality [Sec. 27(o)].

Section 9. The computed fines shall be without prejudice to the issuance of a Cease and Desist Order or closure, suspension of development or construction, or cessation of operations which the Secretary may impose, upon the recommendation of the Board.

Rule III

Evaluation of Imposable Fines and Penalties

Section 1. Pursuant to Section 28 of R.A. 9275, the fines herein prescribed shall be increased by ten percent (10%) every two (2) years to compensate for inflation and to maintain the deterrent function of such fines. The imposable penalty starting from the effectivity of this Resolution shall range from the minimum of Twenty Three Thousand Five Hundred Seventy Nine Pesos and 48/100 (Php23,579.48) to Four Hundred Seventy One Thousand Five Hundred Eighty Nine Pesos and 54/100 (Php471,589.54) which includes the accumulated increases from 2006-2022, as shown in **Annex A**.

Section 2. For failure to meet the GES as set forth by the DENR, the fines to be imposed shall be computed for every day of violation against the owner or operator from the date the wastewater sample was first collected and shall be construed as a continuing act until the date prior to the sampling that showed that wastewater discharge have complied with the effluent standards set by law and/or actual cessation of the pollution.

Section 3. The Graduated Penalty Schedule for the fines to be imposed as shown in the tables of computation provided in **Annex B** – Schedule of Fines shall depend upon the volumetric rate of discharge and percent daily exceedance. The parameter that has the highest exceedance with the specified effluent standards shall be the basis of the imposition of the fine and penalty.

Section 4. The computed fines may be evaluated according to the violator's ability to pay such as for Micro, Small and Medium Enterprises (MSMEs) pursuant to Rule 12 of DAO 2005-10, *provided*, that the respondent makes available to the Board the required documents, such as, but not limited to those as specified in Section 3 of Rule II. *Provided further*, that the reduced fines should not be lower than the minimum fines per day as prescribed under R.A. 9275 and its existing implementing Rules.

However, the MSME shall be subject to Graduated Penalty Schedule provided in this Resolution in the following conditions:

- a. Effluents are Toxic and hazardous as provided for in the IRR of RA 6969; or
- b. The Respondent is a habitual offender and had once availed of the provision.

Rule IV

Miscellaneous Provisions

Section 1. Separability Clause – If any section or provision of these guidelines or part thereof is declared unconstitutional or invalid, the other sections or

provisions thereof which are not affected thereby shall continue in full force and effect.

Section 2. Repealing Clause. – All other policies, issuances, rules and regulations of the Board which are inconsistent with these rules are hereby repealed or modified accordingly.

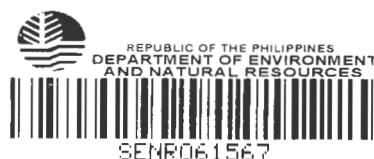
Section 3. Transitory Provision. – The succeeding amount of fines from 2022 onwards as shown in **Annex A** which forms as an integral part hereof will automatically increase by ten percent (10%) every two (2) years thereafter, including the fines for permitting/administrative violations of RA 9275 as enumerated in PAB Resolution No. 01 series of 2019.

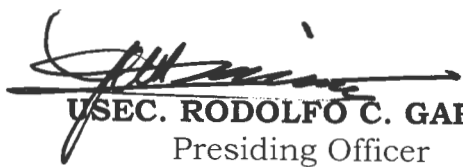
Section 4. Effectivity Clause. – These guidelines shall take effect on the first day of January 2022, after publication in a newspaper of general circulation and upon acknowledgment of the receipt of a copy thereof by the Office of the National Administrative Register (ONAR).

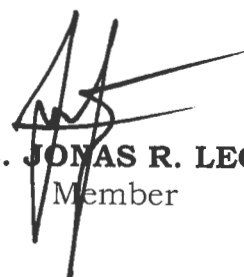
Approved this SEP 29 2021 in Quezon City.

Approved by:


SEC. ROY A. CIMATU
Chairman




USEC. RODOLFO C. GARCIA
Presiding Officer

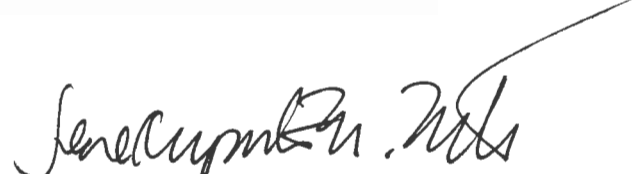

USEC. JONAS R. LEONES
Member


USEC. ERNESTO D. ADOBO, JR.
Member

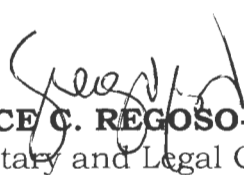

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DIR. WILLIAM P. CUÑADO
Member


MR. DEMETRIO L. IGNACIO
Member


ENGR. JOSE REYNATO A. MORENTE
Member

Attested by:


ATTY. JANICE C. REGOSO-PAMMIT
Board Secretary and Legal Counsel


ENGR. TERESITA A. PERALTA
Deputy Board Secretary

ANNEX A

Table 1. Minimum and maximum amount of fines under R.A. 9275 subject to corresponding biennial adjustment of 10% starting from its year of effectivity.

Year	Minimum	Maximum
2004	10,000.00	200,000.00
2005	10,000.00	200,000.00
2006	11,000.00	220,000.00
2007	11,000.00	220,000.00
2008	12,100.00	242,000.00
2009	12,100.00	242,000.00
2010	13,310.00	266,200.00
2011	13,310.00	266,200.00
2012	14,641.00	292,820.00
2013	14,641.00	292,820.00
2014	16,105.10	322,102.00
2015	16,105.10	322,102.00
2016	17,715.61	354,312.20
2017	17,715.61	354,312.20
2018	19,487.17	389,743.42
2019	19,487.17	389,743.42
2020	21,435.89	428,717.76
2021	21,435.89	428,717.76
2022	23,579.48	471,589.54
2023	23,579.48	471,589.54
2024	25,937.42	518,748.49
2025	25,937.42	518,748.49
2026	28,531.17	570,623.34
2027	28,531.17	570,623.34
2028	31,384.28	627,685.68
2029	31,384.28	627,685.68
2030	34,522.71	690,454.24

ANNEX B. Schedule of Fines

TABLE 1 - Rate of Fine and Penalty for Water Pollution Without Heavy Metals or Fecal Coliform

Volumetric Rate of Discharge (m ³ /day)	Percent daily exceedance of Standards for water pollution without heavy metals	Percent daily exceedance of Standards for water pollution for Fecal Coliform	Rate of fine and penalty per day (Php)											
			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
below 31m ³	1 -100	100 below	19,487.17	21,435.89	21,435.89	23,579.48	23,579.48	25,937.42	25,937.42	28,531.17	28,531.17	31,384.28	31,384.28	34,522.71
	101 - 200	101 - 500	29,500.00	32,450.00	32,450.00	35,695.00	35,695.00	39,264.00	39,264.00	43,190.00	43,190.00	47,509.00	47,509.00	52,259.00
	201 - 300	501 - 5,000	39,500.00	43,450.00	43,450.00	47,795.00	47,795.00	52,574.00	52,574.00	57,831.00	57,831.00	63,614.00	63,614.00	69,975.00
	301 - 400	5,001 - 50,000	49,500.00	54,450.00	54,450.00	59,895.00	59,895.00	65,884.00	65,884.00	72,472.00	72,472.00	79,719.00	79,719.00	87,690.00
	401 - 500	50,001 - 100,000	59,500.00	65,450.00	65,450.00	71,995.00	71,995.00	79,194.00	79,194.00	87,113.00	87,113.00	95,824.00	95,824.00	105,406.00
	501 - 600	100,001 - 500,000	69,500.00	76,450.00	76,450.00	84,095.00	84,095.00	92,504.00	92,504.00	101,754.00	101,754.00	111,929.00	111,929.00	123,121.00
	601 and above	500,001 and above	79,500.00	87,450.00	87,450.00	96,195.00	96,195.00	105,814.00	105,814.00	116,395.00	116,395.00	128,034.00	128,034.00	140,837.00
31 to 100 m ³	1 -100	100 below	50,000.00	55,000.00	55,000.00	60,500.00	60,500.00	66,550.00	66,550.00	73,205.00	73,205.00	80,525.00	80,525.00	88,577.00
	101 - 200	101 - 500	68,000.00	74,800.00	74,800.00	82,280.00	82,280.00	90,508.00	90,508.00	99,558.00	99,558.00	109,513.00	109,513.00	120,464.00
	201 - 300	501 - 5,000	86,000.00	94,600.00	94,600.00	104,060.00	104,060.00	114,466.00	114,466.00	125,912.00	125,912.00	138,503.00	138,503.00	152,353.00
	301 - 400	5,001 - 50,000	104,000.00	114,400.00	114,400.00	125,840.00	125,840.00	138,424.00	138,424.00	152,266.00	152,266.00	167,492.00	167,492.00	184,241.00
	401 - 500	50,001 - 100,000	122,000.00	134,200.00	134,200.00	147,620.00	147,620.00	162,382.00	162,382.00	178,620.00	178,620.00	196,482.00	196,482.00	216,130.00
	501 - 600	100,001 - 500,000	140,000.00	154,000.00	154,000.00	169,400.00	169,400.00	186,340.00	186,340.00	204,974.00	204,974.00	225,471.00	225,471.00	248,018.00
	601 and above	500,001 and above	158,000.00	173,800.00	173,800.00	191,180.00	191,180.00	210,298.00	210,298.00	231,327.00	231,327.00	254,459.00	254,459.00	279,904.00
100 to 150 m ³	1 -100	100 below	100,000.00	110,000.00	110,000.00	121,000.00	121,000.00	133,100.00	133,100.00	146,410.00	146,410.00	161,051.00	161,051.00	177,156.00
	101 - 200	101 - 500	128,000.00	140,800.00	140,800.00	154,880.00	154,880.00	170,368.00	170,368.00	187,404.00	187,404.00	206,144.00	206,144.00	226,758.00
	201 - 300	501 - 5,000	156,000.00	171,600.00	171,600.00	188,760.00	188,760.00	207,636.00	207,636.00	228,399.00	228,399.00	251,238.00	251,238.00	276,361.00
	301 - 400	5,001 - 50,000	184,000.00	202,400.00	202,400.00	222,640.00	222,640.00	244,904.00	244,904.00	269,394.00	269,394.00	296,333.00	296,333.00	325,966.00
	401 - 500	50,001 - 100,000	212,000.00	233,200.00	233,200.00	256,520.00	256,520.00	282,172.00	282,172.00	310,389.00	310,389.00	341,427.00	341,427.00	375,569.00
	501 - 600	100,001 - 500,000	240,000.00	264,000.00	264,000.00	290,400.00	290,400.00	319,440.00	319,440.00	351,384.00	351,384.00	386,522.00	386,522.00	425,174.00
	601 and above	500,001 and above	268,000.00	294,800.00	294,800.00	324,280.00	324,280.00	356,708.00	356,708.00	392,378.00	392,378.00	431,615.00	431,615.00	474,776.00
greater than 150 m ³	1 -100	100 below	150,000.00	165,000.00	165,000.00	181,500.00	181,500.00	199,650.00	199,650.00	219,615.00	219,615.00	241,576.00	241,576.00	265,733.00
	101 - 200	101 - 500	190,000.00	209,000.00	209,000.00	229,900.00	229,900.00	252,890.00	252,890.00	278,179.00	278,179.00	305,996.00	305,996.00	336,595.00
	201 - 300	501 - 5,000	230,000.00	253,000.00	253,000.00	278,300.00	278,300.00	306,130.00	306,130.00	336,743.00	336,743.00	370,417.00	370,417.00	407,458.00
	301 - 400	5,001 - 50,000	270,000.00	297,000.00	297,000.00	326,700.00	326,700.00	359,370.00	359,370.00	395,307.00	395,307.00	434,837.00	434,837.00	478,320.00
	401 - 500	50,001 - 100,000	310,000.00	341,000.00	341,000.00	375,100.00	375,100.00	412,610.00	412,610.00	453,871.00	453,871.00	499,258.00	499,258.00	549,183.00
	501 - 600	100,001 - 500,000	350,000.00	385,000.00	385,000.00	423,500.00	423,500.00	465,850.00	465,850.00	512,435.00	512,435.00	563,678.00	563,678.00	620,045.00
	601 and above	500,001 and above	389,743.42	428,717.76	428,717.76	471,589.54	471,589.54	518,748.49	518,748.49	570,623.34	570,623.34	627,685.68	627,685.68	690,454.24

TABLE 2 - Rate of Fine and Penalty for Toxic Pollutants

Volumetric Rate of Discharge (m ³ /day)	Percent daily exceedance of Standards for water pollution with heavy metals and organics	Rate of fine and penalty per day (Php)											
		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
below 31m ³	1 - 100	30,000.00	33,000.00	33,000.00	36,300.00	36,300.00	39,930.00	39,930.00	43,923.00	43,923.00	48,315.00	48,315.00	53,146.00
	101 - 200	40,000.00	44,000.00	44,000.00	48,400.00	48,400.00	53,240.00	53,240.00	58,564.00	58,564.00	64,420.00	64,420.00	70,862.00
	201 - 300	50,000.00	55,000.00	55,000.00	60,500.00	60,500.00	66,550.00	66,550.00	73,205.00	73,205.00	80,525.00	80,525.00	88,577.00
	301 - 400	60,000.00	66,000.00	66,000.00	72,600.00	72,600.00	79,860.00	79,860.00	87,846.00	87,846.00	96,630.00	96,630.00	106,293.00
	401 - 500	70,000.00	77,000.00	77,000.00	84,700.00	84,700.00	93,170.00	93,170.00	102,487.00	102,487.00	112,735.00	112,735.00	124,008.00
	501 - 600	80,000.00	88,000.00	88,000.00	96,800.00	96,800.00	106,480.00	106,480.00	117,128.00	117,128.00	128,840.00	128,840.00	141,724.00
	601 and above	90,000.00	99,000.00	99,000.00	108,900.00	108,900.00	119,790.00	119,790.00	131,769.00	131,769.00	144,945.00	144,945.00	159,439.00
31 to 100 m ³	1 - 100	70,000.00	77,000.00	77,000.00	84,700.00	84,700.00	93,170.00	93,170.00	102,487.00	102,487.00	112,735.00	112,735.00	124,008.00
	101 - 200	95,000.00	104,500.00	104,500.00	114,950.00	114,950.00	126,445.00	126,445.00	139,089.00	139,089.00	152,997.00	152,997.00	168,296.00
	201 - 300	120,000.00	132,000.00	132,000.00	145,200.00	145,200.00	159,720.00	159,720.00	175,692.00	175,692.00	193,261.00	193,261.00	212,587.00
	301 - 400	145,000.00	159,500.00	159,500.00	175,450.00	175,450.00	192,995.00	192,995.00	212,294.00	212,294.00	233,523.00	233,523.00	256,875.00
	401 - 500	170,000.00	187,000.00	187,000.00	205,700.00	205,700.00	226,270.00	226,270.00	248,897.00	248,897.00	273,786.00	273,786.00	301,164.00
	501 - 600	195,000.00	214,500.00	214,500.00	235,950.00	235,950.00	259,545.00	259,545.00	285,499.00	285,499.00	314,048.00	314,048.00	345,452.00
	601 and above	220,000.00	242,000.00	242,000.00	266,200.00	266,200.00	292,820.00	292,820.00	322,102.00	322,102.00	354,312.00	354,312.00	389,743.00
101 to 150 m ³	1 - 100	150,000.00	165,000.00	165,000.00	181,500.00	181,500.00	199,650.00	199,650.00	219,615.00	219,615.00	241,576.00	241,576.00	265,733.00
	101 - 200	185,000.00	203,500.00	203,500.00	223,850.00	223,850.00	246,235.00	246,235.00	270,858.00	270,858.00	297,943.00	297,943.00	327,737.00
	201 - 300	220,000.00	242,000.00	242,000.00	266,200.00	266,200.00	292,820.00	292,820.00	322,102.00	322,102.00	354,312.00	354,312.00	389,743.00
	301 - 400	255,000.00	280,500.00	280,500.00	308,550.00	308,550.00	339,405.00	339,405.00	373,345.00	373,345.00	410,679.00	410,679.00	451,746.00
	401 - 500	290,000.00	319,000.00	319,000.00	350,900.00	350,900.00	385,990.00	385,990.00	424,589.00	424,589.00	467,047.00	467,047.00	513,751.00
	501 - 600	325,000.00	357,500.00	357,500.00	393,250.00	393,250.00	432,575.00	432,575.00	475,832.00	475,832.00	523,415.00	523,415.00	575,756.00
	601 and above	360,000.00	396,000.00	396,000.00	435,600.00	435,600.00	479,160.00	479,160.00	527,076.00	527,076.00	579,783.00	579,783.00	637,761.00
greater than 150 m ³	1 - 200	360,000.00	396,000.00	396,000.00	435,600.00	435,600.00	479,160.00	479,160.00	527,076.00	527,076.00	579,783.00	579,783.00	637,761.00
	201 and above	389,743.42	428,717.76	428,717.76	471,589.54	471,589.54	518,748.49	518,748.49	570,623.34	570,623.34	627,685.68	627,685.68	690,454.24

TABLE 3 - Rate of Fine and Penalty for pH

Volumetric Rate of Discharge (m ³ /day)	Standard Units above or below pH range	Rate of fine and penalty per day (PhP)											
		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
below 31m ³	0 - 0.50	19,487.17	21,435.89	21,435.89	23,579.48	23,579.48	25,937.42	25,937.42	28,531.17	28,531.17	31,384.28	31,384.28	34,522.71
	0.51 - 2.0	20,500.00	22,550.00	22,550.00	24,805.00	24,805.00	27,285.00	27,285.00	30,013.00	30,013.00	33,014.00	33,014.00	36,315.00
	2.01 - 3.0	21,500.00	23,650.00	23,650.00	26,015.00	26,015.00	28,616.00	28,616.00	31,477.00	31,477.00	34,624.00	34,624.00	38,086.00
	3.01 - 4.0	22,500.00	24,750.00	24,750.00	27,225.00	27,225.00	29,947.00	29,947.00	32,941.00	32,941.00	36,235.00	36,235.00	39,858.00
	4.01 - 5.99	23,500.00	25,850.00	25,850.00	28,435.00	28,435.00	31,278.00	31,278.00	34,405.00	34,405.00	37,845.00	37,845.00	41,629.00
31 to 100 m ³	0 - 0.50	24,500.00	26,950.00	26,950.00	29,645.00	29,645.00	32,609.00	32,609.00	35,869.00	35,869.00	39,455.00	39,455.00	43,400.00
	0.51 - 2.0	26,500.00	29,150.00	29,150.00	32,065.00	32,065.00	35,271.00	35,271.00	38,798.00	38,798.00	42,677.00	42,677.00	46,944.00
	2.01 - 3.0	28,500.00	31,350.00	31,350.00	34,485.00	34,485.00	37,933.00	37,933.00	41,726.00	41,726.00	45,898.00	45,898.00	50,487.00
	3.01 - 4.0	30,500.00	33,550.00	33,550.00	36,905.00	36,905.00	40,595.00	40,595.00	44,654.00	44,654.00	49,119.00	49,119.00	54,030.00
	4.01 - 5.99	32,500.00	35,750.00	35,750.00	39,325.00	39,325.00	43,257.00	43,257.00	47,582.00	47,582.00	52,340.00	52,340.00	57,574.00
101 to 150 m ³	0 - 0.50	34,500.00	37,950.00	37,950.00	41,745.00	41,745.00	45,919.00	45,919.00	50,510.00	50,510.00	55,561.00	55,561.00	61,117.00
	0.51 - 2.0	37,500.00	41,250.00	41,250.00	45,375.00	45,375.00	49,912.00	49,912.00	54,903.00	54,903.00	60,393.00	60,393.00	66,432.00
	2.01 - 3.0	40,500.00	44,550.00	44,550.00	49,005.00	49,005.00	53,905.00	53,905.00	59,295.00	59,295.00	65,224.00	65,224.00	71,746.00
	3.01 - 4.0	43,500.00	47,850.00	47,850.00	52,635.00	52,635.00	57,898.00	57,898.00	63,687.00	63,687.00	70,055.00	70,055.00	77,060.00
	4.01 - 5.99	46,500.00	51,150.00	51,150.00	56,265.00	56,265.00	61,891.00	61,891.00	68,080.00	68,080.00	74,888.00	74,888.00	82,376.00
greater than 150 m ³	0 - 0.50	49,500.00	54,450.00	54,450.00	59,895.00	59,895.00	65,884.00	65,884.00	72,472.00	72,472.00	79,719.00	79,719.00	87,690.00
	0.51 - 2.0	53,500.00	58,850.00	58,850.00	64,735.00	64,735.00	71,208.00	71,208.00	78,328.00	78,328.00	86,160.00	86,160.00	94,776.00
	2.01 - 3.0	57,500.00	63,250.00	63,250.00	69,575.00	69,575.00	76,532.00	76,532.00	84,185.00	84,185.00	92,603.00	92,603.00	101,863.00
	3.01 - 4.0	61,500.00	67,650.00	67,650.00	74,415.00	74,415.00	81,856.00	81,856.00	90,041.00	90,041.00	99,045.00	99,045.00	108,949.00
	4.01 - 5.99	65,500.00	72,050.00	72,050.00	79,255.00	79,255.00	87,180.00	87,180.00	95,898.00	95,898.00	105,487.00	105,487.00	116,035.00

ANNEX C

Table 1: MSME Classification with the maximum fines per day

Enterprise	By Asset Size Php	Fines/day Php
Micro	Up to 3,000,000	23,579.48
Small	3,000,001- 15,000,000	60,500.00
Medium	15,000,001- 100,000,000	121,000.00