AN ACT TO FURTHER AMEND SUBSECTION (b) OF SECTION ONE HUNDRED EIGHTY-THREE OF THE NATIONAL INTERNAL REVENUE CODE.

REPUBLIC ACT NO. 2704, June 18, 1960

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

SECTION 1. Subsection (b) of Section one hundred eighty-three of the National Internal Revenue Code, as amended, is further amended by inserting between the first and second paragraphs of said section the following:

> "The tax herein imposed shall be collected in all cases where the original importer sold, transferred, or negotiated the imported articles to third persons before release thereof from Customs custody, regardless of the tax status of the original importer and the indorsee or transferee, the same to be paid by the transferee and/or indorsee.
>
> "The provisions of this Act shall not be construed as nullifying whatever interpretation the government has given to the word 'importer' heretofore."

SEC. 2. This Act shall take effect upon its approval.

Approved, June 18, 1960.

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