

**AN ACT TO REMIT ARREARS IN THE CEDULA TAX AND PENALTIES,
PROVIDED THE TAX FOR THE YEAR NINETEEN HUNDRED AND
THIRTY-SEVEN IS PAID BEFORE THE FIRST OF MAY OF THAT YEAR.**

Commonwealth Act No. 102, October 29, 1936

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Be it enacted by the National Assembly of the Philippines:

SECTION 1. Any provision of law to the contrary notwithstanding, any person delinquent in the payment of and who shall pay the cedula tax for the year nineteen hundred and thirty-seven before the first of May of that year, shall be relieved from further obligation as to arrears and penalties in the cedula tax.

SEC. 2. This Act shall take effect on January first, nine-teen hundred and thirty-seven.

Approved, October 29, 1936.

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