

AN ACT TO CARRY OUT THE PROVISIONS OF SECTION SIXTY-SEVEN OF THE CONGRESS OF THE UNITED STATES APPROVED MARCH TWENTY-FOUR, NINETEEN HUNDRED AND THIRTY-FOUR, AS AMENDED BY PUBLIC...

Commonwealth Act No. 511, December 12, 1939

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/22dd8d8aca3c/>

Be it enacted by the National Assembly of the Philippines:

SECTION 1. Pursuant to the provisions of Public Act Numbered One hundred and twenty-seven of the Congress of the United States, approved March twenty-four, nineteen hundred and thirty-four as amended by Public Act Numbered Three hundred of the Congress of the United States, approved August seven, nineteen hundred and thirty-nine, hereinafter referred to as the Act of Congress of March twenty-four, nineteen hundred and thirty-four, as amended, during the period beginning January first, nineteen hundred and forty-one and ending July third, nineteen hundred and forty-six, there shall be levied, assessed, and collected an export tax upon philippine articles shipped from the Philippines to the United States, as follows:

- During the period January first, nineteen hundred and forty-one through December thirty-first, nineteen hundred and forty-one, the export tax on every such article shall be five per centum of the United States duty; on each succeeding January first thereafter, the export tax shall increased progressively by an additional five per centum of the United States duty, except that during the period January first, nineteen hundred and forty-six, through July third, nineteen hundred and forty-six, the export tax shall remain at twenty-five per centum of the United States duty.
- In assessing and collecting the export taxes on Philippine embroideries, said taxes shall be computed in accordance with the formula specified in subsection (a) of this section, except that in determining the taxable value of any such article, an allowance shall be made equal to the cost - cost, insurance, and freight the Philippines - of any cloth of United States origin used in the production thereof.

SEC. 2. The following Philippine articles shall be exempt from the export tax imposed herein:

- Cigars (exclusive of cigarettes, cheroots of all kinds, and paper cigars and cigarettes including wrappers);
- Scrap tobacco, and stemmed and unstemmed filler tobacco described in paragraph Six hundred and two of the Traffic Act of nineteen hundred and thirty of the United States;
- Coconut oil;
- Buttons of pearl or shell;
- Copra;
- Manila (abaca) fiber not dressed or manufactured in any manner.

SEC. 3. Any export tax assessed and collected on Philippine sugars entered or withdrawn from warehouse in the United States for consumption therein in excess of the quotas established for such articles by section six of the

aforesaid Act of Congress of March twenty-four, nineteen hundred and thirty-four, as amended, shall be refunded to the person who paid the tax. Likewise, any export Tax assessed and collected on any article shipped from the Philippines to the United States prior to July fourth, nineteen hundred and forty-six, and which is entered or withdrawn from warehouse for consumption on or after July fourth, nineteen hundred and forty-six, shall be refunded to the owners of such articles at the time of the entry or withdrawn.

SEC. 4. The export tax herein imposed shall assessed and collected by the Bureau of Customs in conformity with such laws and regulations governing the collection of port duties as may be applicable thereto and are not contrary to the provisions of the Act of Congress of March twenty-four, nineteen hundred and thirty-four, as amended, and subject to this same limitation, under such other rules and regulations as the Insular Collector of Customs, with the approval of the Secretary of Finance, may prescribe. All penal provision in respect to the collection of import duties, in so far as the same may be applicable and are consistent with the provisions of this Act and of the aforesaid Act of Congress of March twenty-four, nineteen hundred and thirty-four, as amended, are extended and made applicable in respect to the collection of the export taxes imposed herein as well as to violations of the rules and regulations promulgated under the authority of this section. The Insular Collector of Customs or the Collector of Customs at ports of entry shall, for each exportation to the United States on or after January first, nineteen hundred and forty-one, of articles subject to the export tax, issue and sign a certificate setting forth the value and quantity of such articles and the rate and amount of the export tax paid thereon.

SEC. 5. All of the moneys received from export taxes (less refunds) imposed and collected in accordance with the provisions of this Act, shall be deposited with the Treasurer of the Philippines and by him paid to the Secretary of the Treasury of the United States at the end of each calendar quarter, for disposition in accordance with the provisions of subsection (g) of section six of the aforesaid Act of Congress of March twenty-four, nineteen hundred and thirty-four, as amended. The president of the Philippines, or his representative, is authorized to act for and in behalf of the Philippine Government on all matters pertaining to the disposition of this fund under the provisions of the aforesaid subsection (g) of section six of the Act of Congress of March twenty-four, nineteen hundred and thirty-four, as amended.

SEC. 6. As used in this Act-

- The term "United States" when used in a geographical sense, but not the term "continental United States," includes all territories and possessions of the United States, other than the Philippines.
- The term "Philippine Government" means the Government of the Commonwealth of the Philippines.
- The term "United States duty," when used in connection with the computation of export taxes, means the lowest rate of ordinary customs duty in effect at the time of the shipment of the article concerned from the Philippines and applicable to the articles imported into the continental United States from any foreign country except Cuba, or when more than one rate of ordinary customs duty is applicable to such like articles, the aggregate of such rates.
- The term "Philippine article" means an article the growth, produce or manufacture of the Philippines, in the production of which no materials of other than Philippine or United States origin valued in excess of twenty per centum of the total value of such article was used and which is brought into the United States from the Philippines.

SEC. 7. When this Act shall have been approved by the President of the United States, as provided in section two, subsection (a), paragraph nine, of the Act of Congress of March twenty-four, nineteen hundred and thirty-four as amended such fact shall be made known by proclamation of the President of the Philippines and this Act shall take effect on the date of said proclamation.

Approved, December 12, 1939.

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.