AN ACT AMENDING SECTION THREE HUNDRED SIXTY-NINE OF THE ADMINISTRATIVE CODE

Act No. 3175, November 24, 1924

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Be it enacted by the Senate and House of Representatives of the Philippines in Legislature assembled and by the authority of the same:

SECTION 1. Section three hundred sixty-nine of the Administrative Code is hereby amended to read as follows:

> "SEC. 369. Penalty for delinquency.—Failure to pay the real property tax before the expiration of the period for the collection of the same shall subject the taxpayer to a penalty of ten per centum of the amount of the original tax due if paid within the first four months of delinquency; twenty per centum of the original tax due if the tax is paid after four months but before seven months; thirty per centum of the original tax due if the tax is paid after seven months but before ten months; and forty per centum of the original tax due if the tax is paid thereafter, to be collected at the same time and in the same manner as the original tax."

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

Approved, November 24, 1924.

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