

AN ACT TO PROVIDE FOR THE REGISTRATION OF, WITH THE COLLECTOR OF INTERNAL REVENUE, AND THE IMPOSITION OF FIXED AND SPECIAL TAXES UPON ALL PERSONS WHO PRODUCE, IMPORT, MANUFACTUR...

REPUBLIC ACT NO. 953, June 20, 1953

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

SECTION 1. This Act shall be known as the Narcotic Drugs Law.

SEC. 2.

- On or before January twenty of each year every person who with prior authority from the Collector of Internal Revenue imports, manufactures, produces, compounds, sells, deals in, dispenses, or gives away opium, marihuana, opium poppies, coca leaves, or any synthetic drugs which may hereafter be declared habit forming by the President of the Philippines, or any compound, manufactured salt, derivative, or preparation thereof, shall register with the Collector of Internal Revenue his name or style, place of business and place or places where such business is to be carried on, and pay the fixed taxes hereinafter provided:
- Every person who on the first of January nineteen hundred and fifty-two, is engaged in any of the activities above enumerated, or who between such date and the passage of this Act first engaged in any of such activities, shall within thirty days after the passage of this Act make like registration, and shall pay the proportionate part of the tax for the period ending December thirty-one, nineteen hundred and fifty-two.
- Every person who first engages in any of such activities after the passage of this Act shall immediately make like registration and pay the proportionate part of the tax for the period ending on the thirty-first day of December
- Importers, manufacturers, producers, or compounders, lawfully entitled to import, manufacture, produce, or compound any of the aforesaid drugs, seventy-two pesos a year; wholesale dealers, lawfully entitled to sell and deal in any of the aforesaid drugs, thirty-six pesos a year; retail dealers, lawfully entitled to sell and deal in any of the aforesaid drugs, twelve pesos a year; physicians, dentists, veterinary surgeons, and other practitioners lawfully entitled to distribute, dispense, give away, or administer any of the aforesaid drugs to patients upon whom they in the course of their professional practice are in attendance, shall pay six pesos a year; persons not registered as an importer, manufacturer, producer, or compounder and lawfully entitled to obtain and use in a laboratory any of the aforesaid drugs for the purpose of research, instruction, or analysis shall pay six pesos per annum, but such persons shall keep such special records, relating to receipts, disposals, and stocks on hand of the aforesaid drugs as the Collector of Internal Revenue, with the approval of the Secretary of Finance, may by regulation require. Such special records shall be open at all times to the inspection of any duly authorized officer, agent or employee of the Bureau of Internal Revenue.
- Every person who imports, manufactures, compounds, or otherwise produces for sale or distribution any of the aforesaid drugs shall be deemed to be an importer, manufacturer, or producer.

- Every person who sells or offers for sale any of said drugs in the original stamped packages, as hereinafter provided, shall be deemed a wholesale dealer.
- Every person who sells or dispenses from original stamped packages, as hereinafter provided, shall be deemed a retail dealer: Provided, That the office, or if none, the residence, of such person shall be considered for the purpose of this Act his place of business; but no employee of any person who has registered and paid the fixed tax as herein required, acting within the scope of his employment, shall be required to register and pay the fixed tax provided by this section: Provided, further, That officials and employees of the national, provincial, city, or municipal governments or any of the political subdivisions thereof who in the exercise of their official duties engage in any of the activities herein described, shall not be required to register, nor pay the fixed tax, nor stamp the aforesaid drugs as hereinafter prescribed, but the right to this exemption shall be evidenced in such manner as the Collector of Internal Revenue, with the approval of the Secretary of Finance, may by regulations prescribe.
- It shall be unlawful for any person required to register under the provisions of this Act to import, manufacture, produce, compound, sell, deal in, dispense, distribute, administer, or give away any of the aforesaid drugs without having registered and paid the fixed tax as imposed by this section.
- The word "person" as used in this Act shall be construed to mean and include a partnership, association, company, or corporation, as well as a natural person.
- There shall be levied, assessed, collected, and paid upon opium, coca leaves, or any synthetic drugs which may hereafter be declared habit forming by the President of the Philippines, any compound, salt, derivative, or preparation thereof, produced in or imported into the Philippines, and sold, or removed for consumption or sale, an internal revenue tax at the rate of five centavos per thirty grams, and any residue of less than thirty grams in a package shall be taxed as thirty grams, such tax to be paid by the importer, manufacturer, producer, or compounder thereof, and to be represented by appropriate stamps, to be provided by the Collector of Internal Revenue with the approval of the Secretary of Finance; and the stamps herein provided shall be so affixed to the bottle or other container as to securely seal the stopper, covering, or wrapper thereof.
- There shall be levied, collected, and paid upon all transfers of marihuana and/or opium poppies, which are required to be carried out in pursuance of written order forms, taxes at the following rates:
 - Upon each transfer to any person who has paid the fixed tax and registered under section two of this Act, two pesos per thirty grams of marihuana and/or opium poppies or fraction thereof.
 - Upon each transfer to any person who has not paid the fixed tax and registered under section two of this Act, two hundred pesos per thirty grams of marihuana and/or opium poppies or fraction thereof.Such tax shall be paid by the transferee at the time of securing each order form and shall be in addition to the price of such form. Payment of the tax shall be represented by appropriate stamps to be provided by the Collector of Internal Revenue and said stamps shall be affixed by the Collector of Internal Revenue or his representatives to the original order form.
- The tax imposed by this section shall be in addition to any import duty imposed on the aforesaid drugs.
- It shall be unlawful for any person to purchase, sell, dispense, or distribute any of the aforesaid drugs except in the original stamped package or from the original stamped package; and the absence of appropriate tax-paid stamps from any of the aforesaid drugs shall be prima facie evidence of a violation of this section by the person in whose possession same may be found; and the possession of any original stamped package containing any of the aforesaid drugs by any person who has not registered and paid the fixed taxes as required by this section shall be prima facie evidence of liability to such special tax: Provided, That the provisions of this paragraph shall not

apply to any person having in his or her possession any of the aforesaid drugs which have been obtained from a registered dealer in pursuance of a prescription, written for legitimate medical uses, issued by a physician, dentist, veterinary surgeon, or other practitioner registered under this Act; and where the bottle or other container in which such drugs may be put up by the dealer upon said prescription bears the name and registry number of the druggist, serial number of prescription, name and address of the patient, and name, address, and registry number of the person writing said prescription; or to the dispensing, or administration, or giving away of any of the aforesaid drugs to a patient by a registered physician, dentist, veterinary surgeon, or other practitioner in the course of his professional practice, and where said drugs are dispensed or administered to the patient for legitimate medical purposes, and the record kept as required by this Act of the drugs so dispensed, administered, distributed, or given away.

- All the provisions of existing laws relating to the engraving, issuance, sale accountability, cancellation, and destruction of tax-paid stamps provided for in the National Internal Revenue Code are in so far as necessary, hereby extended and made to apply to stamps provided by this section.

- All unstamped packages of the aforesaid drugs found in the possession of any person, except as herein provided, shall be subject to seizure and forfeiture, and all the provisions of the National Internal Revenue Code relating to searches, seizures, and forfeitures of unstamped articles are hereby extended to and made to apply to the articles taxed under this Act and the persons upon whom these taxes are imposed.

- Importers, manufacturers, compounders, and wholesale dealers shall keep such books and records and render such returns in relation to the transactions in the aforesaid drugs as the Collector of Internal Revenue, with the approval of the Secretary of Finance, may by regulations require.

- A license to deal in narcotic drugs, shall be issued only to a person who, in the opinion of the Secretary of Finance or his duly authorized representative, is determined to be a person (1) of good moral character (2) who complies with such additional requirements as the Secretary of Finance or his duly authorized representative shall prescribe as reasonably necessary for the control of the traffic in narcotic drugs; and (3) who has such experience in manufacturing, compounding, and marketing other medicinal drugs as to render reasonably probable the orderly and lawful distribution of narcotic drugs especially in case he deals in the importation, exportation, manufacturing, compounding or wholesaling of such drugs.

- The Collector of Internal Revenue, with the approval of the Secretary of Finance, shall make all needful rules and regulations for carrying the provisions of this Act into effect.

SEC. 3. It shall be unlawful for any person to sell, barter, exchange, or give away any of the aforesaid drugs except in pursuance of a written order of the person to whom such article is sold, bartered, exchanged, or given, on a form to be issued in blank for that purpose by the Collector of Internal Revenue. Every person who shall accept any such order, and in pursuance thereof shall sell, barter, exchange, or give away any of the aforesaid drugs, shall preserve such order for a period of five years in such a way as to be readily accessible to inspection by any officer, agent or employee of the Bureau of Internal Revenue duly authorized for that purpose, and the other officials named in section six of this Act. Every person who shall give an order as herein provided to any other person for any of the aforesaid drugs shall at or before the time of giving such order, make or cause to be made a duplicate thereof on a form to be issued in blank for that purpose by the Collector of Internal Revenue, and in case of the acceptance of such order shall preserve such duplicate for said period of five years in such a way as to be readily accessible to inspection by the officers, agents, employees, and other officials hereinafter mentioned. Nothing contained in this section shall apply—

- To the dispensing or distribution of any of the aforesaid drugs to a patient by a physician, dentist, or veterinary

surgeon registered under this Act in the course of his professional practice only: Provided, That such physician, dentist, or veterinary surgeon shall keep a record of all such drugs dispensed or distributed, showing the amount dispensed or distributed, the date, and the name and address of the patient to whom such drugs are dispensed or distributed; and such record shall be kept for a period of five years from the date of dispensing or distributing such drugs, subject to inspection, as provided in this Act.

- To the sale, dispensing, or distribution of any of the aforesaid drugs by a dealer to a consumer under and in pursuance of a written prescription issued by a physician, dentist, or veterinary surgeon registered under this Act: Provided, however, That such prescription shall be dated as of the day on which signed and shall be signed by the physician, dentist, or veterinary surgeon who shall have issued the same: And provided, further, That such dealer shall preserve such prescription for a period of five years from the day on which such prescription is filled in such a way as to be readily accessible to inspection by the officers, agents, employees, and other officials hereinbefore, mentioned.

- To the sale, exportation, shipment or delivery of any of the aforesaid drugs by any person within the Philippines to any person in any foreign country, regulating their entry in accordance with such regulations for importation thereof into such foreign country as are prescribed by said country, such regulations to be promulgated from time to time by the Secretary of Foreign Affairs of the Philippines.

The Collector of Internal Revenue, with the approval of the Secretary of Finance, shall cause suitable forms to be prepared for the purposes above mentioned and shall cause the same to be sold to those persons who shall have registered and paid the special tax as required by section two of this Act; and the Collector of Internal Revenue shall not sell any of such forms to any person other than a person who has registered and paid the special tax as required by section two of this Act, except to any officer of the government lawfully engaged in making purchases thereof for the various departments of the Philippine Army, Bureau of Health, Bureau of Hospitals, and other government agencies, including national, provincial and city hospitals, or penitentiaries. The price at which such forms shall be sold shall be fixed by the Collector of Internal Revenue with the approval of the Secretary of Finance, but shall not exceed the sum of five pesos per hundred. The Collector of Internal Revenue shall keep an account of the number of such forms sold by him, the names of the purchasers, and the number of such forms sold to each of such purchasers. Whenever the Collector of Internal Revenue shall sell any of such forms, he shall cause the name of the purchaser thereof to be plainly written or stamped thereon before delivering the same; and no person other than such purchaser shall use any of said forms bearing the name of such purchaser for the purpose of procuring any of the aforesaid drugs, or furnish any of the forms bearing the name of such purchaser to any person with intent thereby to procure the shipment or delivery of any of the aforesaid drugs. It shall be unlawful for any person to obtain by means of said order forms any of the aforesaid drugs for any purpose other than the use, sale, or distribution thereof by him in the conduct of a lawful business in said drugs or in the legitimate practice of his profession.

All the revenues collected under this Act shall accrue to the general fund of the National Government.

SEC. 4. Any person who shall be registered under the provisions of section two of this Act shall, whenever required so to do by the Collector of Internal Revenue, render a true and correct statement or return, verified by affidavit, setting forth the quantity of the aforesaid drugs received by him during such period immediately preceding the demand of the Collector of Internal Revenue as he may fix and determine, but in no case more than twelve months; the names of the persons from whom the said drugs were received; the quantity in each instance received from each of such persons; and the date when received.

SEC. 5. It shall be unlawful for any person who shall not have registered and paid the fixed tax as required by

section two of this Act to send, ship, carry, or deliver any of the aforesaid drugs from any province, city, or municipality, to any person in any other province, city or municipality: Provided, That nothing contained in this section shall apply to common carriers engaged in transporting the aforesaid drugs, or to any employee acting within the scope of his employment, or any person who shall have registered and paid the fixed tax as required by section two of this Act, or to any person who shall deliver any such drug which has been prescribed or dispensed by a physician, dentist, or veterinarian required to register under the terms of this Act, who has been employed to prescribe for the particular patient receiving such drug, or to any officer or official acting within the scope of his official duties.

SEC. 6. The duplicate order forms and the prescriptions required to be preserved under the provisions of section three of this Act, and the statements or returns filed in the office of the Collector of Internal Revenue under the provisions of section four of this Act, shall be open to inspection by officers, agents, and employees of the Bureau of Internal Revenue and the National Bureau of Investigation duly authorized for that purpose; and such officials of any province, city, or municipality as shall be charged with the enforcement of this Act. The Collector of Internal Revenue is hereby authorized to furnish, upon written request, certified copies of any of the said statements or returns filed in his office to any of such officials mentioned above, free of charge. Any person who shall disclose the information contained in the said statements or returns or in the said duplicate order forms, except as herein expressly provided, and except for the purpose of enforcing the provisions of this Act, shall on conviction, be fined or imprisoned as provided by section three hundred and forty-seven of the National Internal Revenue Code. The Collector of Internal Revenue is hereby authorized to furnish upon written request to any person, a certified copy of the names of any or all persons who may be listed in his records as taxpayers under the provisions of this Act, upon payment of a fee of two pesos for each one hundred names or fraction thereof in the copy so requested.

SEC. 7. The provisions of this Act shall not be construed to apply to the manufacture, sale, distribution, giving away, dispensing, or possession of preparations and remedies which do not contain more than two grains of opium, or more than one-fourth of a grain of morphine, or more than one-eighth of a grain of heroin, or more than one grain of codeine, or any salt or derivative of any of them in one fluid ounce, or, if a solid or semisolid preparation, in one avoirdupois ounce; or to liniments, ointments, or other preparations which are prepared for external use only, except liniments, ointments, and other preparations which contain cocaine or any of its salts or alpha or beta eucaine or any of their salts or any synthetic substitute for them: Provided, That such remedies and preparations are manufactured, sold, distributed, given away, dispensed, or possessed as medicines and not for the purpose of evading the intention and provisions of this Act: Provided, further, That any manufacturer, producer, compounder, or vendor (including dispensing physician) of the preparations and remedies mentioned in this section lawfully entitled to manufacture, produce, compound, vend or dispose of such preparations and remedies, shall keep a record of all sales, exchanges, disposals, or gifts of such preparations and remedies in such manner as the Collector of Internal Revenue, with the approval of the Secretary of Finance, shall direct. Such record shall be preserved for a period of five years subject at all times to inspection by any officer, agent or employee of the Bureau of Internal Revenue duly authorized for that purpose, and the officers named in section six of this Act, and every such person so manufacturing, producing, possessing or disposing of such preparations and remedies shall register as required in section two of this Act and, if he is not paying a tax under section two (d) of this Act, he shall pay a special tax of six pesos for each year in which he is engaged in such business to the Collector of Internal Revenue. Importers, manufacturers, producers, or compounders of preparations and remedies mentioned in this section who sell to authorized dealers for the purpose of resale shall, however, pay the fixed tax of seventy-two pesos a year, if they are not already paying such tax.

SEC. 8. The provisions of this Act shall not apply to decocainized coca leaves or preparations made therefrom, or

to other preparations of coca leaves which do not contain cocaine.

SEC. 9. All laws relating to the assessment, collection, remission, and refund of internal revenue taxes so far as applicable to and not inconsistent with the provisions of this Act, are hereby extended and made applicable to the special taxes imposed by this Act.

SEC. 10. It shall be unlawful for any person not registered under the provisions of this Act, and who has not paid the fixed tax provided for by this Act, to have in his possession or under his control any of the aforesaid drugs; and such possession or control shall be presumptive evidence of a violation of this section, and also of a violation of the provisions of section two of this Act: Provided, That this section shall not apply to any employee of a registered person, or to a nurse under the supervision of a physician, dentist, or veterinary surgeon registered under this Act, having such possession or control by virtue of his employment or occupation and not on his own account; or to the possession of any of the aforesaid drugs which has or have been prescribed in good faith by a physician, dentist, or veterinary surgeon registered under this Act; or to any officer or official who has possession of any said drugs, by reason of his official duties, or to a warehouseman holding possession for a person registered and who has paid the taxes under this Act; or to common carriers engaged in transporting such drugs: Provided, further, That it shall not be necessary to negative any of the aforesaid exemptions in any complaint, information, indictment, or other writ or proceeding laid or brought under this Act; and the burden of proof of any such exemptions shall be upon the defendant.

SEC. 11.

- Any person who violates or fails to comply with any of the requirements of this Act shall, on conviction, be fined not more than five thousand pesos or imprisoned for not more than five years, or both, in the discretion of the court.

- Any person who, after having been convicted of selling, importing, or exporting, or conspiring to sell, import, or export, opium, coca leaves, marihuana, opium poppies, cocaine, or any of the synthetic drugs which were declared to be habit forming by executive order of the President of the Philippines, or any salt, derivative, or preparation of opium, coca leaves, marihuana, opium poppies, cocaine, or any of the synthetic drugs herein above mentioned again sells, imports, or exports, or conspires in violation of the laws of the Philippines, shall, upon conviction of such second offense, be fined not more than five thousand pesos or imprisoned for not more than ten to sell, import, or export, any of the said narcotic drugs, years, or both, in the discretion of the court, whenever the fact of such previous conviction is established in the manner prescribed in subsection (d) of this section.

- A person who, after having been two times convicted of selling, importing, or exporting, or conspiring to sell, import, or export, opium, coca leaves, marihuana, opium poppies, or any of the synthetic drugs which were declared to be habit forming by executive order of the President of the Philippines or any salt, derivative, or preparation thereof again sells, imports, or exports or conspires to sell, import, or export, any of the said narcotic drugs, in violation of the laws of the Philippines, shall, upon conviction of such third offense, or any offense subsequent thereto, be fined not more than ten thousand pesos or imprisoned for not more than twenty years, or both, in the discretion of the court, whenever the fact of such previous convictions is established in the manner prescribed in subsection (d) of this section.

- Whenever it shall appear, after conviction and before or after sentence, that a person convicted of unlawfully selling, importing, or exporting, or conspiring unlawfully to sell, import, or export, any of the narcotic drugs enumerated in this Act has previously been convicted of unlawfully selling, importing, or exporting, or conspiring unlawfully to sell, import, or export, any of said narcotic drugs, in violation of the laws of the Philippines, it shall be the duty of the Provincial Fiscal or City Fiscal for the province or city in which such subsequent conviction

was had to file an information alleging that the defendant has previously been so convicted, and further alleging the number of such previous convictions. The court in which the defendant was convicted shall cause the said defendant, whether confined in prison or otherwise, to appear before it and shall apprise him of the allegations of the information and of his right to a trial as to the truth thereof. The court shall inquire of the defendant whether he is the person who has previously been convicted. If the defendant states he is not such person, or if he refuses to answer or remains silent, a plea of not guilty shall be entered by the court, and a trial set to determine whether the defendant is the person alleged in the information to have previously been convicted, and the number of such previous convictions. If after a trial on the sole issue of the truth of such allegations the court determines that the defendant is in fact the person previously convicted as charged in the information, or if he acknowledges in open court, after being duly cautioned as to his rights, that he is such person, he shall be punished as prescribed in subsections (b) or (c) of this section, as the case may be, and the previous sentence of the court, if any, shall be vacated and there shall be deducted from the new sentence the amount of time actually served under the sentence so vacated.

SEC. 12. The Collector of Internal Revenue, with the approval of the Secretary of Finance, is authorized to create in the Bureau of Internal Revenue a section to be known as the Narcotic Drugs Section and to transfer to said section such employees to act as narcotic drugs inspectors as may be necessary to enforce the provisions of this Act.

SEC. 13. Administrative remedies.—All administrative, special, and general provisions of law including the laws in relation to the assessment, remission, collection, and refund of national internal revenue taxes not inconsistent with the provisions of this Act, are extended and made applicable to all the provisions of this law, and to the taxes herein imposed.

SEC. 14. Nothing contained in this Act shall be construed to impair, alter, amend, or repeal any of the provisions of the Administrative Code, and any amendment thereof, relating to the Food and Drugs Act, or of Act Numbered Twenty-three hundred and eighty-one, and any amendment thereof, or of Title V of Act Numbered Thirty-eight hundred and fifteen, and any amendment thereof, nor to sections three hundred and thirty-nine and three hundred and fifty-six, both of the National Internal Revenue Code, as amended, relative to opium and other prohibited drugs.

SEC. 15. As a national policy the cultivation of marihuana (indian hemp) and opium poppy is hereby declared prohibited.

SEC. 16. This Act shall take effect upon its approval.

Approved, June 20, 1953.

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