

AN ACT TO AMEND ACT NUMBERED TWENTY-THREE HUNDRED AND THIRTY-NINE, KNOWN AS THE INTERNAL REVENUE LAW OF NINETEEN HUNDRED AND FOURTEEN, AS AMENDED BY ACT NUMBERED TWENTY-FIVE HUN...

Act No. 2622., February 04, 1916

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By authority of the United States, be it enacted by the Philippine Legislature, that:

SECTION 1. Section one of Act Numbered Twenty-five hundred and forty-one is hereby amended to read as follows:

"SECTION 1. Section thirty-eight of Act Numbered Twenty-three hundred and thirty-nine is hereby amended to read as follows:

"SEC. 38. Fixed tax upon businesses subject to the percentage tax.-With the exception of the persons mentioned in subsections (a), (b) and (c) of section forty of this Act, every person engaging in a business on which the percentage tax is imposed shall pay a fixed annual tax of two pesos. This tax shall be payable for each calendar year or fraction thereof in which such person shall engage in said business. If his receipts do not come up to the minimum limit established for the percentage tax, he may continue in business without further tax until the first day of the next following year. In any case the amount of his business must be reported quarterly as required in the next succeeding section.

"The fixed annual tax shall be payable before the person subject to the same begins to engage in the business, and thereafter within the regulation period in the month of January during which the other fixed privilege taxes may be paid without penalty.' "

SEC. 2. Section seventeen of Act Numbered Twenty-five hundred and forty-one is hereby amended to read as follows:

SEC. 17. Article five of chapter two of Act Numbered Twenty-three hundred and thirty-nine is hereby amended by adding at the end thereof three new sections, to be known, respectively, as sections seventy-two A, seventy-two B, and seventy-two C, and to read as follows:

"SEC. 72A. Specific tax on cinematographic films.-There shall be collected on all cinematographic films imported or manufactured in the Philippine Islands a tax of three centavos per linear meter.

"SEC. 72B. Tax on playing cards:

" '(1) On each pack of cards containing not more than fifty-eight cards, there shall be collected a tax of twenty centavos;

"(2) On each pack containing more than fifty-eight cards, there shall be collected the tax established in the last preceding paragraph and a proportionate additional tax on the number in excess of fifty-eight.

"SEC. 72C. Tax on coal.-On all coal and coke there shall be collected, per metric ton, fifty centavos.'

"The taxes hereinabove established upon cinematographic films and playing cards shall be imposed in the same form and paid at the same time and in the same manner as other specific taxes; but at the time this Act takes effect, the tax therein established shall apply to all playing cards in the possession of manufacturers, dealers in, or importers thereof, and to all cinematographic films at present in the Philippine Islands, with the exception of those which shall not again be exhibited in said Islands: Provided, That each cinematographic film shall pay this specific tax only once in the entire territory of the Philippine Islands. Within one week from and after the date on which this Act takes effect, every manufacturer or importer of and dealer in playing cards and every owner of cinematographic films shall file with the Collector of Internal Revenue a sworn statement setting forth the number of cards and films in his possession at the date on which this Act takes effect, together with such other data as may be required in the premises, and shall pay the tax thereon within one month from the date on which this Act becomes effective, or, in the case of manufacturers, when said articles leave the place in which they are manufactured. 'Owner of a film' shall include the owner's agents in the Philippine Islands. Any violation of this section shall be punishable under section one hundred and eighty-five of Act Numbered Twenty-three hundred and thirty-nine."

SEC. 3. The first paragraph of section forty of Act Numbered Twenty-three hundred and thirty-nine, as amended by section two of Act Numbered Twenty-five hundred and forty-one, is hereby amended to read as follows:

"SEC. 40. Percentage tax on merchants' sales.-All merchants not herein specifically exempted shall pay a tax of one per cent on the gross value in money of the commodities, goods, wares, and merchandise sold, bartered, consigned, or exchanged by them, such tax to be based on the actual selling price or value at which the things in question are disposed of, whether consisting of raw material or of manufactured or partially manufactured products, and whether of domestic or foreign origin. The following shall be exempt from this tax:"

SEC. 4. This Act shall take effect as of January first, nineteen hundred and sixteen.

Enacted, February 4, 1916.

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