

AN ACT TO AMEND SECTION TWO OF ACT NUMBERED THIRTY-TWO HUNDRED AND NINETY-TWO, AS AMENDED BY SECTION ONE OF ACT NUMBERED FORTY-ONE HUNDRED AND SEVENTY-SIX, BY REQUIRING THAT THE...

Commonwealth Act No. 113, November 01, 1936

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Be it enacted by the National Assembly of the Philippines:

SECTION 1. Section two of Act Numbered Thirty-two hundred and ninety-two, as amended by Act Numbered Forty-one hundred and seventy-six, is hereby amended so as to read as follows:

"SEC. 2. All such corporations, companies, partnerships, or persons, who, under section one hereof, are required to keep a journal and a ledger, or their equivalents, but who keep such journal and ledger, or their equivalents, in a language other than a native language, English or Spanish, shall make a true and complete translation of all their entries in such journal and ledger, or their equivalents, into a native language, English or Spanish, and the said translation, to form an integral part of the books of account aforesaid, must be made by the bookkeeper of such corporations, companies, partnerships or persons or, in his absence, by the manager thereof, and must be certified to under oath as to its correctness by the said bookkeeper or manager."

SEC. 2. Any part of said Act Numbered Thirty-two hundred and ninety-two, as amended by Act Numbered Forty-one hundred and seventy-six inconsistent herewith, is hereby declared ineffective.

SEC. 3. This Act shall take effect one year after its approval.

Approved, November 1, 1936.

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