

AN ACT TO EXEMPT FROM AMUSEMENT TAX, UNDER CERTAIN CONDITIONS, BOXING EXHIBITIONS WHEREIN WORLD CHAMPIONSHIP IN ANY DIVISION IS AT STAKE, AMENDING FOR THE PURPOSE THE NATIONAL I...

REPUBLIC ACT NO. 1812, June 22, 1957

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

SECTION 1. The National Internal Revenue Code is amended by inserting between sections two hundred sixty-B and two hundred sixty-one thereof the following new section:

"SEC. 260—C. Certain boxing exhibitions exempted.—Boxing exhibitions wherein world championship in any division is at stake shall be exempt from amusement tax: Provided, That at least one of the contenders for world championship is a citizen of the Philippines, and said exhibitions are promoted by a citizen or citizens of the Philippines or by a corporation or association at least sixty per cent of the capital of which is owned by such citizens."

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

Approval, June 22, 1957.

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