

AN ACT AMENDING⁸²¹⁷; ACT NUMBERED ELEVEN HUNDRED AND EIGHTY-NINE, ENTITLED ⁸²²⁰;THE INTERNAL REVENUE LAW OF NINETEEN HUNDRED AND FOUR,⁸²²¹; AS AMENDED, BY PROVIDING A METHOD OF APPORTIONING...

Act No. 1426, December 16, 1905

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/43decef8c8c1/>

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

SECTION 1. Section one hundred and fifty of Act Numbered Eleven hundred and eighty-nine, entitled "'The Internal Revenue Law of Nineteen hundred and four.'" as amended by Act Numbered Twelve hundred and eighty-three, is hereby further amended by adding at the end thereof the following words: "And provided further, That in every province organized under the Provincial Government Act which contains non-Christian inhabitants, such proportion of the internal revenue which by law accrues to the municipalities of said province as the number of non-Christian inhabitants bears to the total population of said province shall lie set aside in the provincial treasury as a fund to be known as the 'Non-Christian inhabitants' fund,' and such fund shall be expended by the provincial board, upon 'advance approval of the. Secretary of the Interior, for the benefit of such non-Christian inhabitants: And provided further, That in every province organized under The Special Provincial Government Act such part of the internal revenue as would by the Internal Revenue Law accrue to municipalities shall be set aside as a fund to be known as the "Township and settlement fund' and shall be expended by the provincial hoard, upon advance approval of the Secretary of the En ten or. for the benefit of the townships and settlements of said province. The approval of an expenditure by the Secretary of the Interior shall be final in the settlement of the accounts."

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 3. This Act shall take effect on its passage.

Enacted, December 10, 1905.

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.