

**AN ACT TO AMEND PARAGRAPH SIX OF SECTION SIXTY-EIGHT OF
ACT NUMBERED ELEVEN HUNDRED AND EIGHTY-NINE, ENTITLED
“THE INTERNAL REVENUE LAW OF NINETEEN HUNDRED AND
FOUR,” AS AMENDED...**

Act No. 2027, January 31, 1911

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

SECTION 1. Paragraph six of section sixty-eight of Act Numbered Eleven hundred and eighty-nine, entitled "The Internal Revenue Law of Nineteen hundred and four," is hereby amended be as to read as follows:

"6. Every wholesale liquor dealer in the city of Manila shall pay two hundred pesos, and every wholesale liquor dealer at any dealers place oilier than the city of Manila, shall pay sixty pesos. Every person who for himself or on commission sells or offers for sale foreign or domestic distilled spirits or wines in larger quantities than two decaliters at any one time shall be regarded as a wholesale liquor dealer: Provided, That no distiller or rectifier who has paid the license tax imposed in this section and given the required bond and who sells only distilled spirits of his own production in the original packages at the place of manufacture shall be required to pay the license tax imposed in this paragraph on account of such sales."

SEC. 2. This Act shall take effect on April first, nineteen hundred and eleven.

Enacted, January 31, 1911.

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