

AN ACT TO AMEND SECTIONS FOURTEEN HUNDRED AND FIFTY-SEVEN, FOURTEEN HUNDRED AND FIFTY-NINE, FOURTEEN HUNDRED AND SIXTY-FOUR, FOURTEEN HUNDRED AND SIXTY-SIX, AND FOURTEEN HUNDRED...

Commonwealth Act No. 215, November 21, 1936

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Be it enacted by the National Assembly of the Philippines:

SECTION 1. Section fourteen hundred and fifty-seven of the Administrative Code is hereby amended so as to read as follows:

"SEC. 1457. Fixed tax upon business subject to percentage tax.—Every person not hereinbelow exempted engaging in a business on which the percentage tax is imposed shall pay a fixed annual tax of four 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.

"The following shall be exempt from the tax imposed in this section:

"(a) Small merchants whose gross quarterly sales do not exceed two hundred pesos.

"(b) Peddlers and sellers at fixed stands of fruit, produce, and food, raw or otherwise, the total selling value whereof does not exceed three pesos per day and who do not renew their stock oftener than once every twenty-four hours.

"(c) Producers of commodities of all classes working in their own homes, consisting of parents and children living as one family, when the value of each day's production by each person capable of working is not in excess of one peso.

"(d) Owners of a single two-wheeled vehicle habitually driven by themselves.

"(e) Owners of a single banca habitually operated by themselves."

SEC. 2. Subsection (a) of section fourteen hundred and fifty-nine of the Administrative Code is hereby amended to read as follows:

"(a) Small merchants whose gross quarterly sales do not exceed two hundred pesos."

SEC. 3. Section fourteen hundred and sixty-four of the Administrative Code is hereby amended by inserting in subsection (w) thereof the phrase "customs brokers, and immigration brokers" and by adding at the end of said section an additional subsection to be known as subsection (z) to read as follows:

"(w) Stockbrokers, real estate brokers, commercial brokers, customs brokers, and immigration brokers, eighty pesos.

"(z) Proprietors, lessees, or concessionaries of cabarets, fifty pesos."

SEC. 4. Paragraphs one and two of section fourteen hundred and sixty-six of the Administrative Code are hereby amended to read as follows:

"SEC. 1466. Percentage tax on stock, real estate, commercial, customs, and immigration brokers.—Stock, real estate, commercial, customs, and immigration brokers, shall pay a percentage tax equivalent to four per centum of the gross compensation received by them in excess of five hundred pesos per quarter.

"The Collector of Internal Revenue shall be authorized to prescribe, by regulation, the records to be kept by stock, real estate, commercial, customs, and immigration brokers subject to the tax. These records shall be considered public and official documents for all purposes."

SEC. 5. Section fourteen hundred and seventy-three of the Administrative Code is hereby amended to read as follows:

"SEC. 1473. Amount of privilege tax on occupation.— Privilege taxes on occupation shall be collected as follows, the amount stated being the sum due for the whole year:

"(a) Lawyers, medical practitioners, land surveyors, architects, public accountants, and civil, electrical, mechanical, marine, or mining engineers, fifty pesos,

"(b) Dental surgeons, opticians, photographers, engravers, and professional appraisers or connoisseurs of tobacco and other domestic or foreign products, forty pesos.

"(c) Procuradores judiciales, insurance agents and sub-agents, and veterinarians, forty pesos.

"(d) Pharmacists, chiropodists, manicurists, tattooers, and masseurs, twenty pesos.

"(e) Midwives and cirujanos ministrantes in medicine or dentistry, ten pesos.

" 'Medical practitioner' includes persons engaged in the practice of medicine in other capacity than that of cirujano ministrante or midwife solely, but excluding physicians or surgeons temporarily called in consultation from another country."

SEC. 6. This Act shall take effect upon its approval.

Approved, November 21, 1936.

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