

AN ACT IMPOSING AN ANNUAL REGISTRATION FEE ON RADIO RECEIVERS, CREATING A RADIO BROADCASTING FUND THEREFROM, PROVIDING FOR THE DISPOSITION AND APPLICATION OF SAID FUND, AND FOR ...

Act No. 3338, December 07, 1926

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Be it enacted by the Senate and House of Representatives of the Philippines in Legislative assembled and by the authority of the same:

SECTION 1. Words and phrases defined.— The following phrases shall be used and taken in the sense given below in interpreting this Act.

"Radio receiving set" means any device, apparatus, contrivance or combination of parts used, designed to be used, or capable when properly adjusted or repaired of being used for the reception of radio-telegraphic or radio-telephonic signals, sounds or impulses.

"Radio broadcasting station" means any radio transmitter specially adapted to or operated for the transmission of signals, messages, entertainment, or other communications for their reception by any or all radio receiving sets within range.

"Person" means a natural person, a corporation, or any other entity, except as the context may clearly require otherwise.

SEC. 2. Annual registration.—Every person having in his possession or control a radio receiving set shall register same annually with the Collector of Internal Revenue or his deputies. Initial registration shall be effected within sixty days after the taking effect of this Act, and thereafter registration shall be effected within thirty days after coming into possession or control of a radio receiving set subject to registration as aforesaid. Registration shall run for one year, whereupon same shall be renewed.

Registration shall be effected by stating the name of the owner and his address in such form and with such other details as the Collector of Internal Revenue may prescribe, and by paying the registration fee hereinafter prescribed: Provided, That the collection of the registration fees provided for in this Act shall not commence until after the Radio Broadcasting Committee hereby created has certified that a radio broadcasting station of sufficient power to serve all points of the Archipelago has been established.

SEC. 3. Out of service.—Any owner of a radio receiving set which is in storage, undergoing repairs, or out of service for any other reason, may also be exempted from payment of the registration fee for the period during which the said radio receiving set is out of service, but no refund or reimbursement of registration fee or part thereof shall be made to any owner on account of a radio receiving set which is taken out of service subsequently to the payment of said fee. The owner desiring exemption under this section shall make affidavit covering the state of his radio receiving set and the time that it has been out of service in such form as may be acceptable to the Collector of Internal Revenue.

SEC. 4. Change in ownership.—Whenever any radio receiving set is sold, or any change in the ownership or control thereof takes place, it is hereby made the duty of the former owner thereof to notify the nearest internal revenue office within seven days from the date of the change of ownership, in writing, of such change, giving the name and address of the new owner and the details of former registration of the set. This notice shall be accompanied by a fee of twenty centavos.

SEC. 5. The radio industry.—Persons engaged in the manufacture or assembly of or dealers in radio apparatus may be exempted from payment of the registration fee herein-after required in respect to radio receiving sets kept for sale, upon registering themselves as such with the Collector of Internal Revenue and making such periodic reports of stocks and sales as he may require.

SEC. 6. Registration fee.—There shall be paid and collected in respect to every radio receiving set in the Philippine Islands an annual registration fee in accordance with the following scale: two pesos for crystal receivers and ten pesos for sets using a vacuum tube or tubes, whether for amplification or for detection. This registration fee shall be payable quarterly in advance, during the first twenty days of each quarter, and any such fee which is not paid within said twenty days shall be increased by a surcharge of twenty per centum, such surcharge to be part of the fee. The registration fees provided for in this Act shall not be collected whenever the Radio Broadcasting Committee created by this Act shall certify to the Secretary of Finance that there is a person or persons or entities that have established radio broadcasting stations of sufficient power to render effective service at all points of the Archipelago and have given the necessary guaranties to fulfill gratuitously and permanently the requirements of subsection (b) of section twelve of this Act.

SEC. 7. Exemption of sets for official use.—Radio receiving sets installed and operated for official use by the Insular Government or any political subdivision thereof or by the Army and Navy of the United States shall be exempt from the registration fees imposed by section six of this Act.

SEC. 8. Application of Internal Revenue Laws.—All special or general administrative provisions of law relative to assessment, remission, collection, and reimbursement of internal-revenue taxes, and consistent with the provisions of this Act, are made extensive and applicable to the fees herein imposed.

SEC. 9. Radio broadcasting fund.—All the collections made under this Act, shall be deposited in the Insular Treasury. Twenty per cent thereof shall accrue to the general fund, and the remaining eighty per cent shall be set aside and shall constitute a special fund to be known as the "Radio Broadcasting Fund," which shall be used as hereinafter provided for.

SEC. 10. Application of fund.—The Radio Broadcasting Fund shall be expended and disbursed by the Radio Broadcasting Committee hereinafter provided for, under the supervision and with the approval of the Secretary of Commerce and Communications, who shall, during the first twenty days of each regular session of the Legislature, submit to the latter a detailed report of all the expenses and disbursements made from this fund.

SEC. 11. Radio Broadcasting Committee.—There is hereby created a Radio Broadcasting Committee to consist of the President of the University of the Philippines, the Director of the Bureau of Posts, the Collector of Internal Revenue, the Chief of the Executive Bureau, two citizens of the Philippine Islands or the United States as representatives of the general public and a representative of the radio industry; the three last members to be appointed for three years by the Governor-General, with the advice and consent of the Philippine Senate. The members of the Radio Broadcasting Committee shall receive a per diem of five pesos for each meeting attended, not to exceed two meetings in any one month.

SEC. 12. Purposes for which fund may be expended.—The Radio Broadcasting Fund shall be expended

exclusively for the following purposes:

(a) Giving financial assistance to the municipalities and selected Government institutions for the acquisition of radio receiving sets.

(b) Payment to the owners of any duly authorized radio broadcasting station or stations possessing satisfactory facilities and apparatus for service within the Philippine Islands, for the radio broadcasting of a minimum of two hours daily of governmental news, information, education and entertainment, to be allocated among the several activities, functions and departments of the Government by the Radio Broadcasting Committee: Provided, That the sum authorized for any station shall not exceed the actual value of the services rendered in accordance with this subsection.

(c) The employment of personnel, the payment of per diems, and the payment of the expenses necessary to the carrying out of the foregoing purposes: Provided, That in the event Government employees are called upon to perform work under this Act, payment to them of such salaries, wages, per diems, etc., as may be authorized may be made as herein provided for, the provisions of existing law to the contrary notwithstanding: Provided, further, That the expenses authorized for these purposes shall not exceed five per centum of said fund.

(d) Any unexpended balance of the radio broadcasting fund after payment of all expenses authorized in accordance with subsections (a), (b), and (c) of this section shall be paid into a permanent fund which shall accumulate from year to year, to be used exclusively for the promotion and development of radio broadcasting in the Philippine Islands, in the following manner: when, in the opinion of the Radio Broadcasting Committee, this permanent fund has reached a sufficient figure for the establishment of broadcasting stations or any other installations in aid of radio broadcasting, said Committee shall recommend to the Legislature the stations or installations to be established in Manila or in the provinces, at the expense of said permanent fund.

SEC. 13. Any person failing to declare a radio receiving set in accordance with the provisions of this Act, shall pay a fine of not to exceed twenty-five pesos.

SEC. 14. This Act shall take effect on its approval.

Approved, December 7, 1926.

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