

AN ACT TO FURTHER AMEND SECTION ONE HUNDRED EIGHTY-FIVE OF COMMONWEALTH ACT NUMBERED FOUR HUNDRED AND SIXTY-SIX, OTHERWISE KNOWN AS THE NATIONAL INTERNAL REVENUE CODE, AS AMENDE...

REPUBLIC ACT NO. 4122, June 20, 1964

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/4bcdb7eff1c0/>

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

SECTION 1. Section one hundred and eighty-five of Commonwealth Act Numbered Four hundred and sixty-six, as amended, is hereby further amended by deleting from subsection (g) thereof the following articles: phonographs, combination radio and phonograph sets, television sets combination radio and television sets, gramophones, and similar articles for reproducing music.

SEC. 2. A new section is hereby inserted between Sections one hundred eighty-five and one hundred eighty-six which shall read as follows:

"SEC. 185-B. Percentage tax on sales of phonogram combination radio and phonograph sets of all types, vision sets, combination radio and television sets, combination radio-phonograph-television sets, gramophones and similar articles. — There shall be levied, assessed, and collected, once only on every original sale, barter, exchange, or similar transaction intended to transfer ownership of, or title to, the articles hereinbelow enumerated a tax equivalent to thirty per centum of the gross selling price Or gross value in money of the articles so sold, bartered, exchanged or transferred, such tax to be paid by the manufacturer or producer: Provided, however, That where the articles hereinbelow enumerated are locally manufactured articles as hereinafter defined, the tax shall be seven per centum: Provided, further, That where the articles enumerated hereinbelow are manufactured from materials subject to tax under this section, the total cost of such materials shall be deducted from the gross selling price or gross value in money of .such manufactured articles:

- Phonographs;
- Combination radio and phonograph sets of all types;
- Television sets;
- Combination radio and television sets;
- Combination radio-phonograph-television sets;
- Gramophones; and
- Similar articles for reproducing and/or recording music and sound, like tape recorders, etc.

"The words locally manufactured articles mean articles manufactured in a manufacturing enterprise which processes physically and/or chemically raw materials such as copper clad boards, silicon, steel laminations, other metal sheets, wires, plastic powder and/or pellets, fiber boards, wood, metallic and non-metallic tubes, roads, special paper, etc, into the various intermediate components and parts, and subsequently assembling or fitting them together with other imported collaterals or intermediate components and parts into such completed

and finished articles: Provided, however, That if the following parts are intermediate components of a finished article, except as used in the tuner assembly, they must be locally manufactured within the manufactured enterprise or any other local manufacturing enterprise:

- Printed circuit roads;
- Transformers;
- Coils, except yoke and flyback, and sheet metalware attached thereto except the mask;
- Cabinets;
- Chassis."

SEC. 3. This Act shall take effect upon its approval.

Approved, June 20, 1964.

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.