

AN ACT AMENDING CERTAIN PARAGRAPHS OF SECTIONS EIGHT, NINE, TEN, AND ELEVEN OF THE ACT ENTITLED "AN ACT TO RAISE REVENUE FOR THE PHILIPPINE ISLANDS, AND FOR OTHER PURPOSES"; APPR...

Acts No. 4053, February 24, 1933

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

SECTION 1. The following numbered paragraphs of section eight of the Act of Congress of the United States of August fifth, nineteen hundred and nine, entitled "An Act to raise revenue for the Philippine Islands, and for other purposes", are hereby amended to read as follows:

"CLASS I.—STONES, EARTHS, GLASS, AND CERAMIC PRODUCTS

GROUP 1.—Stones and earths

2. Stones, other, natural or artificial, gross weight:

- In block, rough or squared only, one hundred kilos, ten cents.
- Crushed, sawn, hewn, or dressed, whether polished or not, or if in slabs, plates, or steps, one hundred kilos, fifty cents.
- Manufactured into articles not otherwise provided for, one hundred kilos, one dollar.

Provided, That no article classified under clause (c) of this paragraph shall pay a less rate of duty than thirty per centum ad valorem.

3. Millstones, grindstones, whetstones, oilstones and hones, of all kinds, and emery, carborundum, and similar wheels for sharpening, dressing, or polishing, including frames and mountings for any of the foregoing imported therewith, fifteen per centum ad valorem.

9. Common clay and cement, in bricks, squares, tiles, and pipes, not otherwise provided for, fifteen per centum ad valorem.

10. Ceramic tiles, gross weight:

- Varnished, undecorated, one hundred kilos, forty-five cents.
- Glazed, whether vitrified or not, enameled, ornamented or decorated, one hundred kilos, one dollar and twenty cents.

GROUP 3.—Glass and manufactures thereof

18. Glass or crystal in plates, slabs, and similar forms:

- Slabs, cones or prisms, for paving or roofing, gross weight, one hundred kilos, one dollar and sixty-five cents.

- Rolled, cylinder, crown, and sheet glass, not plate-glass, for windows, and similar purposes, neither ground, polished, beveled, engraved, acid-etched, decorated, ornamented, annealed, set in lead, nor frosted, twenty-five per centum ad valorem.
- The same, ground, polished, beveled, engraved, acid-etched, decorated, ornamented, annealed, set in lead, or frosted plain or in design; plate-glass, polished, beveled, or not, forty per centum ad valorem.
- Glass, of all kinds, engraved or enameled, fifty per centum ad valorem.

CLASS III.—METALS AND MANUFACTURES THEREOF

GROUP 3.—Wrought iron and steel

36. Anvils, fifteen per centum ad valorem,

42. Cutlery:

- Butchers', shoemakers', saddlers', plumbers', painters', pruning, and budding knives; grass, garden, hedge, pruning and sheep shears; fishhooks, fifteen per centum ad valorem.
- Kitchen, bread, and cheese knives; table knives and forks with handles of common wood, or of iron, japanned or not, not covered or coated with other metals; common scissors or shears, plain, glazed, or japanned; twenty per centum ad valorem.
- Pocket cutlery, hunting and sheath knives, side arms (not fire) and parts therefor, razors, and other cutlery, including scissors and shears not otherwise provided for (except those covered or coated with gold or silver), thirty per centum ad valorem.
- Sword canes and similar articles and weapons with concealed blades, eighty per centum ad valorem.

GROUP 4.—Copper and alloys thereof

46. Copper and alloys thereof, in bars, pipes, and sheets, or alloys of copper, in lumps and ingots, any of the foregoing including Muntz metal, ten per centum ad valorem.

CLASS IV.—SUBSTANCES EMPLOYED IN PHARMACY, AND CHEMICAL INDUSTRIES; DRUGS, CHEMICALS, PIGMENTS, AND VARNISHES.

GROUP 2.—Pigments, paints, dyes, and varnishes

64. Dyes, dyestuffs, tan bark and tanning extracts, not otherwise provided for:

- Woods, barks, roots, berries, fruits, leaves and other similar natural products, for dyeing or tanning or for the manufacture of extracts therefrom, ten per centum ad valorem.
- Extracts from the same, for dyeing or tanning, and cutch in any form, fifteen per centum ad valorem.
- Cochineal, indigo (natural or synthetic), colors derived from coal, and chemical dye colors not otherwise provided for, thirty per centum ad valorem.

Provided, That for the period of five years from the date this Act takes effect, any article classified under clause (a) of this paragraph shall be free of duty upon importation thereof into the Philippine Islands.

GROUP 3.—Chemical and pharmaceutical products

68. Inorganic acids:

- Hydrochloric, boric, nitric and sulphuric, and mixtures of two or more of the same, gross weight, one hundred

kilos, thirty-five cents.

- Carbon dioxide (liquid carbonic acid), and sulphur dioxide, twenty per centum ad valorem.
- Not otherwise provided for, twenty-five per centum ad valorem.
- All inorganic acids, when chemically pure, thirty per centum ad valorem.

69. Organic acids, not otherwise provided for:

- Carbolic, ten per centum ad valorem.
- Other, twenty-five per centum ad valorem.
- All organic acids, when chemically pure, thirty per centum ad valorem.

70. Oxides and hydroxides of potassium, sodium, barium, and other caustic alkalies, not otherwise provided for, and soda ash:

- Commercial, gross weight, one hundred kilos, fifty cents.
- Chemically pure, thirty per centum ad valorem.

72. Inorganic salts:

- Sulphates of ammonium and potassium, chloride of potassium, phosphates and superphosphates of lime, nitrates of potassium and sodium, and other chemical and artificial fertilizers, five per centum ad valorem.
- Calcium hypochlorite (chloride of lime), ten per centum ad valorem.
- Common salt and salts not otherwise provided for, twenty-five per centum ad valorem.
- All inorganic salts, when chemically pure, thirty per centum ad valorem.

73. Organic salts:

- Commercial, twenty-five per centum ad valorem.
- Chemically pure, thirty per centum ad valorem.

Provided, That no acids or double salts shall be dutiable under this paragraph.

79. Biological and pharmaceutical products:

- Antitoxins, vaccines, viruses, serum, and bacterins, when imported in capsules, pills, tablets, lozenges, troches, ampoules, jubes, or in other equivalent receptacles, twenty per centum ad valorem.
- Pharmaceutical products, medicinal preparations, plasters and poultices, and capsules empty, any of the foregoing not otherwise provided for, thirty per centum ad valorem.

GROUP 4.—Oils, fats, waxes, and derivatives thereof

81. Fixed vegetable oils, except peanut oil, solid or liquid:

- In receptacles weighing each (contents included) more than two kilos, fifteen per centum ad valorem.
- In other receptacles, proprietary or not (except when compounded with other substances, or in capsules), twenty-five per centum ad valorem.

CLASS VI.—MANUFACTURES OF HEMP, FLAX, ALOE, JUTE, AND VEGETABLE FIBERS, NOT

OTHERWISE PROVIDED FOR

GROUP 1.—Yarns, threads, and cordage

117. Fibers and yarns:

- Fibers, raw or hackled, ten per centum ad valorem.
- Yarns, not otherwise provided for, fifteen per centum ad valorem.

GROUP 2.—Textiles

When textiles included in this group contain an admixture of materials, are embroidered, trimmed, or made up, they shall be subject to the corresponding surtax prescribed in General Rules Two to Eleven, inclusive.

Textiles woven with a colored yarn on the selvage, or with a colored selvage stripe not exceeding ten millimeters in width, shall not be considered as manufactured with dyed yarns.

120. Textiles of hemp, flax, aloë, jute, and vegetable fibers, not otherwise provided for, plain, twilled, or damasked, weighing thirty-five kilos, or more per one hundred square meters having—

- Up to ten threads, used for bagging and baling, weighing forty-five kilos, or more per one hundred square meters, kilo, one cent.
- The same, weighing from thirty-five to forty-five kilos, per one hundred square meters, kilo, two cents.
- Up to ten threads, for other purposes, kilo, seven cents.
- From eleven to eighteen threads, kilo, ten cents.
- Nineteen threads or more, kilo, fifteen cents.

Provided, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of fifteen per centum;

Provided, further, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of twenty-five per centum; and

Provided, further, That no article classified under clauses (c), (d), and (e) of this paragraph shall pay a less rate of duty than twenty per centum ad valorem.

121. The same weighing from twenty to thirty-five kilos per one hundred square meters, having—

- Up to ten threads, used for bagging and baling, kilo, two cents.
- Up to ten threads, for other purposes, kilo, nine cents.
- From eleven to eighteen threads, kilo, fourteen cents.
- From nineteen to twenty-four threads, kilo, eighteen cents.
- From twenty-five to thirty threads, kilo, twenty-two cents.
- From thirty-one to thirty-eight threads, kilo, thirty cents.
- Thirty-nine threads or more, kilo, forty cents.

Provided, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of twenty-five per centum;

Provided, further, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of forty per centum; and

Provided, further, That no article classified under clauses (b), (c), (d), (e), (f), and (g) of this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

122. The same, weighing from ten to twenty kilos, per one hundred square meters, having—

- Up to eighteen threads, kilo, twelve cents.
- From nineteen to twenty-four threads, kilo, twenty cents.
- From twenty-five to thirty threads, kilo, twenty-eight cents.
- From thirty-one to thirty-eight threads, kilo, thirty-six cents.
- Thirty-nine threads or more, kilo, fifty-six cents.

Provided, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of thirty per centum;

Provided, further, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of fifty per centum;

Provided, further, That no article classified under this paragraph shall pay a less rate of duty than thirty per centum ad valorem; and

Provided, further, That no embroidered textile classified under this paragraph shall pay a less rate of duty than thirty per centum ad valorem, and any embroidered textile so classified shall be subject to all the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or ad valorem.

123. The same, weighing less than ten kilos per one hundred square meters, having—

- Up to twelve threads, kilo, eighteen cents.
- From thirteen to twenty-two threads, kilo, thirty-two cents.
- From twenty-three to thirty threads, kilo, forty-five cents.
- From thirty-one to thirty-eight threads, kilo, fifty-six cents.
- Thirty-nine threads or more, kilo, ninety cents.

Provided, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of thirty per centum; and

Provided, further, That any textile classified under this paragraph, manufactured Philippine Legislature. Act No. 4053. 1933 with dyed yarns, shall be dutiable as such, with a surtax of fifty per centum; and

Provided, further, That no article classified under this paragraph shall pay a less rate of duty than thirty per centum ad valorem; and

Provided, further, That no embroidered textile classified under this paragraph shall pay a less rate of duty than thirty per centum ad valorem, and any embroidered textile so classified shall be subject to all the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or ad valorem.

CLASS VIII.—SILK, RAYON, AND OTHER SYNTHETIC TEXTILES, AND MANUFACTURES THEREOF

GROUP 1.—Waste and spun

142. Silk waste, spun silk, floss, and threads:

- Silk waste, twenty per centum ad valorem.
- Spun silk, not twisted, including weight of immediate containers, kilo, one dollar and fifty cents.
- Floss and twisted silk, thirty per centum ad valorem.
- Yarns and threads for sewing, crocheting, darning, or embroidering, thirty-five per centum ad valorem.

Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

GROUP 2.—Textiles, and manufactures of silk

143. Silk, in the piece, forty per centum ad valorem.

144. Manufactures:

- Laces, whatever be the proportion of silk, sixty per centum ad valorem.
- Other, wholly or in chief value of silk, fifty per centum ad valorem.

GROUP 3.—Manufactures of rayon and other synthetic textiles

145. Fibers, yarns, and sheets:

- Filaments, fibers, strips, bands, sheets, thirty per centum ad valorem.
- Yarns and threads, fifty per centum ad valorem.

146. Textiles and manufactures of rayon and other synthetic textiles:

- Woven and knitted textiles, tulles, and pile fabrics, in the piece, sixty per centum ad valorem.
- Manufactures, wholly or in chief value of rayon and other synthetic textiles, sixty-five per centum ad valorem.

Provided, That textiles containing threads of rayon or other synthetic textiles, in which the number of such threads, counted in the warp and weft, exceeds one-fifth of the total number of threads composing the textiles, shall be dutiable under this paragraph, any provision of the Philippine Tariff Act to the contrary notwithstanding.

CLASS IX.—PAPER AND MANUFACTURES THEREOF

149. Paper of all kinds, pasteboard, cardboard, bristol board, strawboard, and pulp board:

- Ruled, and printed or lithographed music, bound or in sheets, with or without words, twenty per centum ad valorem.
- Aerographed wall pocket and cut-outs, twenty-five per centum ad valorem.
- Printed, engraved, lithographed, surface coated, etched, embossed, or otherwise elaborated, not otherwise provided for, thirty-five per centum ad valorem.

- The same, manufactured into articles, not otherwise provided for, forty per centum ad valorem.

CLASS X.—WOOD AND OTHER MATERIALS, AND MANUFACTURES THEREOF

GROUP 1.—Wood

155. Common wood:

- Acacia, alder, black poplar, chestnut, elder, fir, larch, hemlock, linden, oak, pear, pine, plantain, poplar, redwood, spruce, yew-leaved fig, and woods of similar class or equivalent quality; in logs or poles, or not further advanced in manufacture than hewn or timber, cubic meter, one dollar and fifty cents; in the form of boards not further manufactured than sawn or split into rough boards, cubic meter, two dollars; and if planed, dovetailed, or cut to size, including shingles, laths, veneer, ply-wood, butchers' blocks, and fencing, twenty per centum ad valorem.

- Apitong, lauan and woods of similar class or equivalent quality; in logs or poles, or not further advanced in manufacture than hewn, or timber, cubic meter, three dollars; in the form of boards, not further manufactured than sawn or split into rough boards, cubic meter, three dollars and fifty cents; and if planed, dovetailed, or cut to size, including shingles, laths, veneer, plywood, butchers' blocks, and fencing, thirty per centum ad valorem.

- Aspen logs for match splints, one dollar per cubic meter.

156. Fine wood:

- Amaranth, apple, ash, beech, birch, bird's-eye maple, camphor, cherry, cypress, hazel, holly, ironwood, jasmine, juniper, laurel, lemon, maple, medlar, olive, orange, pomegranate, plum, sandalwood, Spanish cedar, yew, walnut, and woods of similar class or equivalent quality; in logs or poles, or not further advanced in manufacture than hewn or timber, twenty-five per centum ad valorem; in the form of boards not further advanced in manufacture than sawn or split into rough boards, thirty per centum ad valorem; and if planed, dovetailed, or cut to size, including veneer, plywood, and butchers' blocks, forty per centum ad valorem.

- Akle, bilian, ebony, guijo, ipil, jarra, lignum vitae, mahogany, narra, rosewood, teak, tindalo, yakal, and woods of similar class or equivalent quality; in logs or poles, or not further advanced in manufacture than hewn or timber, thirty per centum ad valorem; in the form of boards not further manufactured than sawn or split into rough boards, thirty-five per centum ad valorem; and if planed, dovetailed, or cut to size, including veneer, plywood, and butchers' blocks, forty per centum ad valorem.

158. Shooks, staves, headings, hoops, and bungs:

- For cigar box, ten per centum ad valorem.

- Other, fifteen per centum ad valorem.

GROUP 2.—Manufactures of wood

160. Manufactures of common wood, not otherwise provided for, whether finished, turned, painted, varnished, or not, but neither inlaid, veneered, carved, nor upholstered, nor covered or lined with stuffs or leather, and Vienna, or bent-wood furniture, thirty-five per centum ad valorem.

161. Manufactures of fine wood, not otherwise provided for, whether turned, painted, varnished, or polished, or upholstered, covered, or lined with stuffs, (except silk or leather), or not, and manufactures of common wood, not otherwise provided for, veneered with other wood, or upholstered, covered, or lined with stuffs (except silk or leather), forty-five per centum ad valorem.

162. Manufactures of common or fine wood, not otherwise provided for, gilt, inlaid, veneered with metal, or ornamented with metal or carving, or upholstered, covered, or lined, with silk or leather, fifty per centum ad

valorem.

163. Barbers' and dentists' chairs, of whatever material, thirty-five per centum ad valorem.

CLASS XI.—ANIMALS AND ANIMAL PRODUCTS, AND WASTES

GROUP 1.—Live animals, not otherwise provided for

172. Animals, fish, reptiles, insects, not otherwise provided for twenty-five per centum ad valorem.

173. Birds, including poultry, twenty-five per centum ad valorem.

GROUP 2.—Hides, skins, leather wares, intestines, and wastes

177. Boots and shoes:

- Of rubber, vegetable fibers, and canvas, pair, twenty-five cents.
- Of cowhide, horsehide, sheepskin, and pig-skin, and imitation thereof, pair, fifty cents.
- Other, including shoes made of reptile skins, and slippers and sandals of whatever materials, except silk, pair, seventy-five cents.
- The same, of silk, rayon, and other synthetic textiles, pair, one dollar.

Provided, That when any of the articles classified under clause (a) of this paragraph contain leather, skin, silk, or imitation thereof, in any proportion, they shall be dutiable under the corresponding clauses (b), (c), or (d), of this paragraph; and

Provided, further, That no article classified under clauses (a), (b), (c), and (d) of this paragraph shall pay a less rate of duty than twenty, forty, forty-five, and fifty per centum ad valorem, respectively.

CLASS XII.—INSTRUMENTS, APPARATUS, MACHINERY, VEHICLES, AND BOATS

GROUP 2.—Apparatus and machinery

190. Electric and electro-technical machinery, apparatus, and appliances:

- Dynamos, generators, generating sets, alternators, motors, and similar machinery, not otherwise provided for, transformers and storage batteries, switchboards and switches, arc lamps, telephone and telegraph instruments, fans, buzzers, and annunciators, ammeters, voltmeters, wattmeters, and similar measuring apparatus, dry and wet batteries, and detached parts for any of the foregoing, and articles used exclusively in the installation thereof, insulators, and insulating compounds and materials used exclusively for electrical purposes, carbon and incandescent bulbs and tubes, fifteen per centum ad valorem.
- Cooking, refrigerating, and heating apparatus and utensils, chandeliers, desk and table lamps, flashlights, flatirons, soldering and curling irons, thermocauteries and cauterizing instruments, surgical, dental, and therapeutic appliances, including so-called electric belts, X-ray machines, vibratory apparatus, electro-plating outfits, cigar lighters, other instruments, implements, utensils, and articles used in connection with, for, or by the application or production of electrotechnical, thermoelectric, galvanic, or galvano-magnetic force, and detached parts for any of the foregoing, not otherwise provided for, twenty-five per centum ad valorem.
- Radio apparatus, and parts, appurtenances, and accessories therefor, thirty per centum ad valorem.

CLASS XIII.—ALIMENTARY SUBSTANCES

GROUP 1.—Poultry, meats, soups, and fish

201. Poultry and game, not otherwise provided for, fresh, dressed or not, gross weight, one hundred kilos, five dollars.

213. Fish, not otherwise provided for:

- Fresh, with only the salt indispensable for preservation, gross weight, one hundred kilos, four dollars and fifty cents.
- Dried, salted, smoked, or pickled, in bulk, gross weight, one hundred kilos, three dollars and seventy-five cents.

GROUP 2.—Grains, seeds, forage, cereals, and preparations thereof

224. Seeds and plants, gross weight:

- Seeds, not otherwise provided for, one hundred kilos, one dollar.
- Trees, shoots, plants, moss, live, except those imported by Government and other institutions for propagation or experimental purposes, one hundred kilos, three dollars.

GROUP 3.—Pulse, vegetables, fruits, and nuts

226. Dried beans, pease, and other pulse:

- In bulk, gross weight, one hundred kilos, one dollar and twenty cents.
- In small or retail packages, including weight of immediate containers, one hundred kilos, two dollars and sixty-five cents.
- In flour, gross weight, one hundred kilos, one dollar and fifty cents.

227. Vegetables, fresh, gross weight:

- Onions and Irish potatoes, one hundred kilos, one dollar.
- Other, including sweet potatoes, one hundred kilos, two dollars.

228. Vegetables, dried or desiccated, not otherwise provided for:

- In bulk, gross weight, one hundred kilos, one dollar and fifty cents.
- In small or retail packages, including weight of immediate containers, one hundred kilos, two dollars and fifty cents.

229. Vegetables, preserved, not otherwise provided for:

- In bulk, gross weight, one hundred kilos, one dollar and twenty-five cents.
- In small or retail packages, including weight of immediate containers, one hundred kilos, one dollar and seventy-five cents.

Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than twenty per centum ad valorem.

230. Vegetables, pickled:

- In bulk, gross weight, one hundred kilos, two dollars and fifty cents.
- In small or retail packages, including weight of immediate containers, kilo, three cents.

Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than twenty per centum ad valorem.

233. Fruits, preserved, not otherwise provided for:

- In bulk, gross weight, one hundred kilos, one dollar and fifty cents.
- In small or retail packages, including weight of immediate containers, one hundred kilos, two dollars.
- Pineapples, in bulk, gross weight, one hundred kilos, two dollars and forty cents.
- Pineapples, in small or retail packages, including weight of immediate containers, one hundred kilos, three dollars and twenty cents.

Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem; and

Provided, further, That no article classified under clause (d) of this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

234. Fruits in jellies, jams, marmalades, butters, and similar preparations, and fruit pulp, twenty-five per centum ad valorem.

236. Nuts and nut products, not otherwise provided for:

- Peanuts, gross weight, one hundred kilos, two dollars.
- Coconut meat, desiccated, shredded, or otherwise prepared, one hundred kilos, twenty dollars.
- All other, twenty-five per centum ad valorem.

Provided, That no article classified under clause (a) of this paragraph shall pay a less rate of duty than forty per centum ad valorem.

GROUP 5.—Coffee, tea, cacao, spices, sauces, condiments, and flavoring extracts

244. Tea, including weight of immediate containers, kilo, seventeen cents.

249. Pepper, white or black and pod peppers, dried, including weight of immediate containers:

- Whole, one hundred kilos, four dollars.
- Ground, kilo, fifteen cents.

253. Sauces for table use, not otherwise provided for, such as tomato, caper, tobasco, Worcestershire, catsup, and like preparations, thirty-five per centum ad valorem.

256. Vanilla beans, except when imported under the provisions of paragraph three hundred fifty-two hereof, including weight of immediate containers, kilo, two dollars and fifty cents.

GROUP 6.—Spirits, wines, malt, and other beverages

264. Malt beverages, and ciders:

- In receptacles containing each more than two liters, hectol., four dollars.
- In other receptacles, hectol., five dollars and fifty cents.

GROUP 7.—Various

272. Oleomargarine, butterine, ghee, and imitations of butter, including weight of immediate containers, kilo, ten cents.

273. Articles and products edible by mankind, not otherwise provided for:

- Crude and in natural state, fifteen per centum ad valorem.
- Prepared, preserved, or advanced in value or condition by any process or manufacture, thirty per centum ad valorem.

CLASS XIV.—MISCELLANEOUS

276. Trinkets and ornaments of all kinds (except those of gold or silver, or of gold or silver plate, or in which the component material of chief value is amber, jet, jade, tortoise shell, coral, ivory, meerschaum, or mother-of-pearl) including weight of immediate containers, kilo, one dollar and seventy-five cents.

Provided, That no article classified under this paragraph shall pay a less rate of duty than forty per centum ad valorem.

277. Amber, jet, tortoise shell, coral, ivory, meerschaum, and mother-of-pearl:

- Unwrought, or cut for settings or pierced for beads, fifteen per centum ad valorem.
- Wrought, not otherwise provided for, forty per centum ad valorem.

278. Horn, bone, whalebone, celluloid, and imitations of any of the foregoing, or of any of the substances enumerated in paragraph two hundred and seventy-seven, including weight of immediate containers:

- Unwrought, kilo, thirty cents.
- Wrought, not otherwise provided for, kilo, one dollar and fifty cents.

Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than thirty per centum ad valorem.

280. Buttons, including weight of immediate containers:

- Of mother-of-pearl, kilo, two dollars and fifty cents.
- Of bone, porcelain, composition, wood, steel, iron, or similar materials, kilo, thirty cents.
- Of other materials (except gold, silver, or platinum, or gold or silver plate), kilo, fifty cents.

Provided, That no article classified under clause (a) of this paragraph shall pay a less rate of duty than fifty per centum ad valorem:

And provided, further, That no article classified under clauses (b) or (c) of this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

281. Shells, not otherwise provided for:

- Not further advanced in condition than polished, fifteen per centum ad valorem.
- Further advanced, manufactures in which shells, not otherwise provided for, are the component material of chief value, thirty-five per centum ad valorem.

285. Tool bags, chests, and cases; trunks, valises, suit cases, traveling bags, 'telescopes', hat boxes, and similar receptacles for personal effects, and shawl straps; of whatever material; thirty-five per centum ad valorem.

293. Games and toys, including face masks, paper hats and canes, artificial Christmas trees, Christmas tree decorations, toy carts, and other small vehicles for children's use not otherwise provided for, and diminutive articles for use as toys, not adapted for practical purposes, including weight of immediate containers, kilo, fifteen cents.

Provided, That no article of gold, silver or platinum, or of gold or silver plate, or of tortoise shell, coral, ivory, or mother-of-pearl shall be classified under this paragraph; and

Provided, further, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

295. Umbrellas and parasols:

- Covered with paper, each, fifteen cents.
- Covered with silk, rayon, or other synthetic textiles, each, seventy-five cents.
- Covered with other stuffs, each, thirty cents.
- Umbrella frames complete, uncovered, whether mounted on tubes or sticks or not, forty per centum ad valorem.

Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

296. Hats, bonnets, and crowns therefor, of straw, chip, palm leaf, grass, rattan, osiers, and analogous materials:

- Complete, not trimmed, each, thirty-five cents.
- The same, trimmed, each, sixty cents.
- Crowns for, each, thirty cents.

Provided, That no article classified under this paragraph shall pay a less rate of duty than sixty per centum ad valorem.

297. The same, of other materials:

- Complete, not trimmed, each, twenty cents.
- The same, trimmed, each, thirty-five cents.
- Crowns for, each, fifteen cents.

Provided, That no article classified under this paragraph shall pay a less rate of duty than thirty-five per centum ad valorem.

298. Caps, fezzes, turbans and headgear not otherwise provided for, fifty per centum ad valorem.

299. Photographic cameras, films, not otherwise provided for:

- Cameras and parts thereof, photographic equipment and articles for use in photography not otherwise provided for, including lenses, tripods, photographic plates and films, motion-picture films, sensitized but not exposed or developed, film packs and kits, plate holders and frames, developing lights, baths, and trays, twenty per centum ad valorem.
- Motion-picture films, exposed or developed, thirty-five per centum ad valorem.

303. Materials, substances, and articles not otherwise provided for:

- Not advanced in value or condition by any process or manufacture, fifteen per centum ad valorem.
- Further advanced, but not manufactured into articles, twenty per centum ad valorem.
- Manufactured into articles, thirty-five per centum ad valorem."

SEC. 2. Paragraphs three hundred and five, three hundred and six, three hundred and nine, three hundred and ten, three hundred and fourteen, three hundred and twenty-two, and three hundred and twenty-five of section nine of the Act of Congress of August fifth, nineteen hundred and nine, entitled "An Act to raise revenue for the Philippine Islands, and for other purposes", are hereby amended to read as follows:

"305. Trees, shoots, plants, moss, live, and seeds imported for the bona fide use of and by the order of the government or other institutions, for propagation or experimental purposes.

306. Ores, and scoriae resulting from the smelting thereof, filings, cuttings, and other wastes, of common metals, resulting from manufacture, and fit only for re-smelting, and scrap iron, copper, brass, tin, zinc, and lead, and combinations thereof, bell metal, copper regulus, copper matte, cast or malleable iron in pigs, soft or wrought iron in ingots, and steel in ingots, and tin, lead, zinc, nickel, and aluminum, in pigs, lumps, or ingots.

309. Raw cotton, and raw silk.

310. Radium, and salts of, and radioactive substitutes.

314. Insects and parasites for experimental and scientific purposes.

322. Vaccines and serums, except when imported in capsules, pills, tablets, lozenges, troches, ampoules, jubes, or in other equivalent receptacles.

325. Lithographs, posters, calendars, and signs, whether framed (when the frame bears sufficient advertising matter to render it of no commercial value), or not, and catalogues, price lists, pamphlets, booklets, and folders, for advertising purposes only, and having no commercial value.

Provided, That lithographs, posters, calendars, and signs, used for advertising local products and local business houses, firms, offices, associations, corporations, trades, or professions, shall not be classified under this paragraph."

SEC. 3. Paragraph three hundred and thirty-nine of section ten of the Act of Congress of the United States of August fifth, nineteen hundred and nine, entitled "An Act to raise revenue for the Philippine Islands, and for other purposes", is hereby amended to read as follows:

"339. Vehicles, animals, birds, insects, and fish, portable theaters, circus and theatrical equipment, including sceneries, properties, and apparel, devices for projecting pictures and parts and appurtenances therefor, panoramas, wax figures, and similar objects for public entertainment, except motion-picture films, upon identification and the giving of a bond with sureties satisfactory to the Collector of Customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within the time and in the manner prescribed by paragraph three hundred and thirty-seven."

SEC. 4. Paragraph three hundred and forty-six of section eleven of the Act of Congress of August fifth, nineteen hundred and nine, entitled "An Act to raise revenue for the Philippine Islands, and for other purposes", is hereby amended to read as follows:

"346. Philosophical, historical, economic, and scientific books, and scientific apparatus, utensils and

instruments specially imported for the bona fide use of and by the order of any society or institution incorporated or established solely for philosophical, educational, scientific, charitable, or literary purposes, or for the encouragement of the fine arts, or for the bona fide use of and by the order of any college, academy, school, or seminary of learning in the Philippine Islands, or of any public library, and not for barter, sale or hire, subject to such regulations as shall be prescribed by the Insular Collector of Customs.

The provisions of this paragraph in respect to books shall apply to any individual importing not exceeding two copies of any one work for his own use, and not for barter, sale, or hire."

SEC. 5. Section eleven of the Act of Congress of August fifth, nineteen hundred and nine, entitled "An Act to raise revenue for the Philippine Islands, and for other purposes", is hereby amended by inserting two new paragraphs, three hundred and fifty-two, and three hundred and fifty-three, to-wit:

"352. Cinchona barks, vanilla beans, aloes, santonine, essential oil of jasmin, of lilacs, of rose, without alcohol, and vaseline, paraffin, elemental iodine, sodium bicarbonate, and creosote, when imported expressly for the manufacture of pharmaceutical products or proprietary medicinal remedies, or in connection thereto, in established pharmaceutical laboratories, subject to such rules and regulations as the Insular Collector of Customs shall prescribe.

"353. Empty glass bottles, jars, ampoules, and similar receptacles, imported by the manufacturer concerned expressly as containers for locally manufactured vaccines, serums, proprietary and patent medicinal mixtures and compounds, or as containers for native preserves and other native food products, except for beverages, and permanently and conspicuously marked with the name of the manufacturer of the articles to be contained therein, subject to such conditions and regulations as the Insular Collector of Customs may prescribe."

SEC. 6. The Governor-General, upon recommendation of the Philippine Tariff Commission which may be created by law, or of the Secretary of Finance, in case no such commission is created, whenever in his judgment conditions in the Philippine Islands warrant it may, from time to time, by proclamation, reduce or reincrease the duty on each or all the articles herein enumerated; Provided, That no reduction shall be made to less than fifty per centum of, nor reincrease shall be made to more than, the rates imposed by the Philippine Tariff Act of nineteen hundred and nine as amended by this and other Acts.

SEC. 7. If any clause, sentence, paragraph, or part of this Act shall not receive the approval of the Governor-General of the Philippine Islands or of the President of the United States, such disapproval shall not affect, impair, or invalidate the remainder of this Act, but shall be confined in its operation to the clause, sentence, paragraph, or part hereof directly involved in such disapproval.

SEC. 8. All paragraphs of sections eight, nine, ten and eleven, and all other sections and paragraphs of the Act of Congress of the United States of August fifth, nineteen hundred and nine, entitled "An Act to raise revenue for the Philippine Islands and for other purposes", not herein amended, shall continue as in said Act with such amendments as have heretofore been made or may hereafter be made.

SEC. 9. When this Act shall have been approved, expressly or impliedly, by the President of the United States of America, as provided in section ten of the Act of Congress of August twenty-ninth, nineteen hundred and sixteen, entitled "An Act to declare the purpose of the people of the United States as to the future political status of the people of the Philippine Islands and to provide a more autonomous government for those Islands", such fact shall be made known by proclamation by the Governor-General of the Philippine Islands, and this Act shall take effect on the date of proclamation.[1]

Approved, February 24, 1933.

[1] Declared in force by Proclamation No. 554 (1933). See Appendix.

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