

AN ACT AMENDING SECTIONS ONE HUNDRED THIRTY-THREE, ONE HUNDRED THIRTY-FOUR, ONE HUNDRED THIRTY-FIVE, AND ONE HUNDRED THIRTY-SEVEN OF THE NATIONAL INTERNAL REVENUE CODE.

REPUBLIC ACT NO. 219, June 05, 1948

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

SECTION 1. Section one hundred and thirty-three of Commonwealth Act Numbered Four hundred and sixty-six, as amended by section two of Republic Act Numbered fifty-six, is hereby further amended to read as follows:

"SEC. 133. Specific tax on distilled spirits.— On distilled spirits there shall be collected, except as hereinafter provided, specific taxes as follows:

"(a) If produced from sap of the nipa, coconut, cassava, camote, or buri palm, or from the juice, sirup, or sugar of the cane, per proof liter, forty-five centavos.

"(b) If produced from any other material, per proof liter, three pesos and fifty centavos.

"This tax shall be proportionally increased for any strength of the spirits taxed over proof spirits.

"Distilled spirits,' as here used, includes all substances known as ethyl alcohol, hydrated oxide of ethyl, or spirits of wine, which are commonly produced by the fermentation and subsequent distillation of grain, starch, molasses, or sugar, or of some sirup or sap, including all dilutions or mixtures; and the tax shall attach to this substance as soon as it is in existence as such, whether it be subsequently separated as pure or impure spirits, or be immediately or at any subsequent time transformed into any other substances either in process of original production or by any subsequent process.

"Proof spirits,' is liquor containing one-half of its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten-thousandths at fifteen degrees centigrade. A proof liter means a liter of proof spirits."

SEC. 2. Section one hundred and thirty-four of Commonwealth Act Numbered Four hundred and sixty-six, as amended by section three of Republic Act Numbered Fifty-six, is hereby further amended to read as follows:

"SEC. 134. Specific tax on wines.—On wines and imitation wines there shall be collected, per liter of volume capacity the following taxes:

"(a) Sparkling wines, regardless of proof, four pesos.

"(b) Still wines containing fourteen per centum of alcohol or less, except those produced from casuy and duhat, fifty centavos.

"(c) Still wines containing more than fourteen per centum of alcohol, one peso.

"Imitation wines containing more than twenty-five per centum of alcohol shall be taxed as distilled spirits."

SEC. 3. Section one hundred and thirty-five of Commonwealth Act Numbered Four hundred and sixty-six, as amended by section four of Republic Act Numbered Fifty-six, is hereby further amended to read as follows:

"SEC. 135. Specific tax on fermented liquors.—On beer, lager beer, ale, porter, and other fermented liquors (except tuba, basi, tapuy and similar domestic fermented liquors), there shall be collected, on each liter of volume capacity, eighteen centavos."

SEC. 4. Section one hundred and thirty-seven of Commonwealth Act Numbered Four hundred and sixty-six, as amended by section six of Republic Act Numbered Fifty-six, is hereby further amended to read as follows:

"SEC. 137. Specific tax on cigars and cigarettes.—On cigars and cigarettes there shall be collected the following taxes:

"(a) Cigars—

"(1) When the manufacturer's or importer's wholesale price, less the amount of the tax, does not exceed thirty pesos per thousand, on each thousand, two pesos and thirty centavos.

"(2) When the manufacturer's or importer's wholesale price, less the amount of the tax, exceeds thirty pesos but does not exceed sixty pesos per thousand, on each thousand, four pesos and sixty centavos.

"(3) When the manufacturer's or importer's wholesale price, less the amount of the tax, exceeds sixty pesos per thousand, on each thousand, seven pesos.

"(b) Cigarettes—

"(1) When the manufacturer's or importer's wholesale price, less the amount of the tax, is three pesos and fifty centavos or less per thousand, on each thousand, two pesos.

"(2) When the manufacturer's or importer's wholesale price, less the amount of the tax, is more than three pesos and fifty centavos but not more than four pesos and fifty centavos per thousand, on each thousand, six pesos.

"(3) When the manufacturer's or importer's wholesale price, less the amount of the tax, exceeds four pesos and fifty centavos but not more than six pesos per thousand, on each thousand, eight pesos.

"(4) When the manufacturer's or importer's wholesale price, less the amount of the tax, exceeds six pesos per thousand, on each thousand, ten pesos.

"The maximum price at which the various classes of cigars and cigarettes are sold at wholesale in the factory or in the establishment of the importer to the public shall determine the rate of the tax applicable to such cigars and cigarettes; and if the manufacturer or importer also sells, or allows to be sold, his cigars and cigarettes at wholesale in another establishment of which he is the owner or in the profits of which he has an interest, the maximum sale price in such establishment shall determine the rate of the tax applicable to the cigars and cigarettes therein sold: Provided, however, That when such maximum wholesale price is less than the cost of manufacture or importation plus all expenses incurred until the cigars or cigarettes are finally sold by the manufacturer or importer, such cost plus expenses shall determine the amount of tax to be applied.

"Every manufacturer or importer of cigars and cigarettes shall file with the Collector of Internal Revenue, on the date or dates designated by the latter, a sworn statement showing the maximum wholesale prices of cigars and cigarettes, together with the cost of manufacture or importation plus expenses incurred or to be incurred until the cigars or cigarettes are finally sold and it shall be unlawful to sell said cigars and cigarettes at wholesale at a price in excess of the one specified in the statement required by this Title without previous written notice to said Collector of Internal Revenue."

SEC. 5. This Act shall take effect upon its approval.

Approved, June 5, 1948.

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