

AN ACT TO AMEND SECTION FIFTY-FIVE OF ACT NUMBERED TWENTY-THREE HUNDRED AND THIRTY-NINE, PROVIDING THAT NO SPECIFIC TAX SHALL BE COLLECTED ON ARTICLES SOLD TO THE BUREAU OF COAS...

Act No. 2487, February 05, 1915

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By authority of the United States, be it enacted by the Philippine Legislature, that:

SECTION 1. Section fifty-five of Act Numbered Twenty-three hundred and thirty-nine is hereby amended to read as follows:

"SEC. 55. Articles subject to specific tax.—Specific internal-revenue taxes apply to things manufactured or produced in the Philippine Islands for domestic sale or consumption and to things imported from the United States or foreign countries, but not to any thing produced or manufactured here which shall be removed for exportation and is actually exported without returning to the Islands, whether so exported in its original state or as an ingredient or part of any manufactured article or product, "In case of importations, the internal-revenue tax shall be in addition to the customs duties, if any.

"No specific tax shall be collected on any articles sold and delivered directly to the United States Army or Navy for actual use or issue by the Army or Navy, or on any article sold to the Bureau of Coast and Geodetic Survey, purchased with funds furnished by the Government of the United States, and any taxes which have been paid on articles so sold and delivered for such use or issue shall be refunded upon such sale and delivery or upon the passage of this Act."

SEC. 2. This Act shall take effect on its passage.

Enacted, February 5, 1915.

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