

AN ACT TO AMEND SECTIONS FOURTEEN HUNDRED AND EIGHTY-NE FOURTEEN HUNDRED AND EIGHTY-SIX, AND FOURTEEN HUNDRED AND EIGHTY-SEVEN OF THE ADMINISTRATIVE CODE.

Act No. 2925, March 25, 1920

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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. Section fourteen hundred and sixty-four of the Administrative Code, as amended by Act Numbered Twenty-eight hundred and thirty-five, is hereby amended to read as follows:

"Sec. 1464. Amount of tax on business.-Fixed taxes on business shall be collected as follows, the amount stated being for the whole year, when not otherwise specified:

"(a) Distillers of spirits, three hundred pesos.

"(b) Brewers, four hundred pesos.

"(c) Rectifiers of distilled spirits, three hundred pesos.

"(d) Manufacturers of tobacco, twenty pesos.

"(e) Manufacturers cigars, twenty pesos.

"(f) Wholesale liquor dealers:

"1. In city of Manila, four hundred pesos.

"2. In any other place, one hundred and twenty pesos.

"(g) Retail liquor dealers, sixty pesos.

"(h) Retail vino dealers, twelve pesos.

"(i) Wholesale dealers in fermented liquors, one hundred and twenty pesos.

"(j) Retail dealers in fermented liquors, thirty pesos.

"(k) Retail dealers in tuba, basi, and tapuy, ten pesos.

"(l) Tobacco dealers, eight pesos.

"(m) Retail leaf tobacco dealers, twenty pesos.

"(n) Wholesale peddlers of manufactured tobacco, eighty pesos. Wholesale peddlers of distilled, manufactured, or fermented liquor, one hundred and twenty pesos.

"(o) Retail peddlers of manufactured tobacco, sixteen pesos. Retail peddlers of distilled, manufactured, or fermented liquor, sixty pesos.

"(p) Business agents (agentes de negocios), forty pesos.

"(q) Proprietors of cockpits, two hundred pesos; and for each cock-fight (soltada), a tax of twenty-five centavos.

"(r) Proprietors of theaters, museums, cinematographs, and concert halls:

"1. In City of Manila, two hundred pesos;

"2. In any other place, one hundred pesos; or in this case, by the month, ten pesos.

"(s) Proprietors of circuses giving exhibitions in one or more places or provinces, two hundred pesos.

"(t) Proprietors of billiard rooms, for each table, ten pesos.

"(u) Owners of race tracks, for each day on which races are run on any track, three hundred pesos.

"(v) Pawnbrokers, four hundred pesos.

"(w) Stockholders, real estate brokers, and commercial brokers, eighty pesos.

"(x) Money lenders, two hundred pesos.

"(y) Repackers of wines or distilled spirits, three hundred pesos."

SEC. 2. Section fourteen hundred and eighty-one of the Administrative Code is hereby amended to read as follows:

"SEC. 1481. Specific tax on distilled spirits.-Upon distilled spirits there shall be collected, except as hereinafter provided, specific taxes as follows:

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

"(b) If produced from any other material, per proof liter, eighty centavos.

"This tax shall be proportionally increased for any strength of the spirits tax 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 dillutions or mixtures; and 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 transferred into any other substances either in process of original production or by any subsequent process.

" 'Proof spirits' is liquor containing one-half 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. 3. Section fourteen hundred and eighty six of Administrative Code is hereby amended to read as follows:

"SEC. 1486. Specific tax on wines.-On wines and imitation wines there shall be collected, per liter of volume capacity regardless of proof, the following taxes:

"(a) Sparkling wines, one peso and sixty centavos.

"(b) Still wines containing fourteen per centum of alcohol or less, twenty centavos.

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

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

SEC. 4. Section fourteen hundred and eighty-seven Administrative Code is hereby amended to read as follows:

"SEC. 1487. 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, ten centavos."

SEC. 5. This Act shall take effect on its approval, except the parts referring to taxes payable quarterly, which shall take effect as of April first, nineteen hundred and twenty.

Approved, March 25, 1920.

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