

AN ACT TO AMEND SECTIONS FIFTY-FIVE, SIXTY-SIX, ONE HUNDRED AND TWENTY-THREE, AND ONE HUNDRED AND FORTY-FIVE OF ACT NUMBERED ELEVEN HUNDRED AND EIGHTY-NINE, ENTITLED "THE INTERNAL REVENUE LAW OF NINETEEN HUNDRED AND FOUR,"

Act No. 2126, February 01, 1912

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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 Eleven hundred and eighty-nine, entitled "The Internal Revenue Law of Nineteen hundred and four," is hereby amended so as to read as follows:

"SEC. 55. Any person who makes, sells, or uses any false or counterfeit stamp or cedula, or any die for printing or making stamps or cedulas, which is an imitation of or purports to be a lawful stamp, cedula, or die of the kind required by the provisions of this Act, or who erases the cancellation marks on any stamp or cedula previously used, or who alters the written or printed figures or letters or cancellation marks on any stamp or cedula previously used, or who has in his possession any such false, counterfeit, restored, or altered stamp, die, or cedula for the purpose of use or reuse of the same in payment of any tax imposed in this Act or in securing any exemption or privilege conferred by the provisions of this Act, or who procures the commission of any such offenses by another, shall for each offense be fined in a sum not less than two hundred pesos nor more than five thousand pesos, or be imprisoned for a term not less than two months nor more than five years, or both, in the discretion of the court."

SEC. 2. Section sixty-six of the same Act is hereby amended so as to read as follows:

"SEC. 66. Any person who carries on the business of a distiller, rectifier, wholesale liquor dealer, retail liquor dealer, manufacturer of tobacco, snuff, cigars, or cigarettes, or dealer in manufactured tobacco, without having paid the license tax therefor as required by law, shall, besides being liable for the payment of the tax, for every such offense be fined in a sum not less than two hundred pesos nor more than two thousand pesos or be imprisoned for a term not exceeding six months, or both, in the discretion of the court."

"And any person who carries on any other business for which a license tax is imposed by law without having paid the license tax therefor as required by law shall, besides being liable to the payment of the tax, be fined in a sum not exceeding one thousand pesos or be imprisoned for a term not exceeding six months, or be punished by both fine and imprisonment in the discretion of the court."

SEC. 3. Section one hundred and twenty-three of the same Act is likewise amended so as to read as follows:

"SEC. 123. Any person who uses, attempts to use, or has in his possession with intent to defraud the revenue, deceive the courts, or mislead any revenue officer or other person, any certificate of registration issued to any other person, shall be fined in a sum not exceeding two hundred pesos, or be imprisoned in the discretion of the court for a term not exceeding six months."

SEC. 4. Section one hundred and forty-five of the same Act is hereby amended so as to read as follows:

"SEC. 145. Every person subject to the payment of a specific occupation license tax who is delinquent in the

payment of such tax for the period of ten days or more shall, in addition to the payment of the tax due, be fined administratively in a sum equal to the amount of his license tax for the period of one quarter; and any such person who for a period of ten days or more refuses or fails to pay such delinquent tax and fine when required to do so, shall be fined in a sum not exceeding one thousand pesos, or be imprisoned for a term not exceeding six months, in the discretion of the court.

"Every merchant, manufacturer, or common carrier subject to the payment of a percentage tax on the gross receipts from sales or services, who fails or refuses to make a true and complete return of the amount of such receipts or earnings or who fails to pay the full and entire amount of taxes due on such receipts or earnings shall, in addition to the payment of the tax due, for the first offense be fined administratively in a sum equal to five times the amount of the tax due and unpaid and every such merchant, manufacturer, or common carrier detected in the commission of a second similar offense shall be punished by a fine not exceeding the amount of the tax due and unpaid plus the sum of one thousand pesos, or by imprisonment for a term not exceeding one year, or both, in the discretion of the court."

Enacted, February 1, 1912.

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