

AN ACT EXEMPTING OFFICERS AND ENLISTED MEN OF THE ARMY OF THE PHILIPPINES WHO SERVED IN THE ARMED FORCES OF THE UNITED STATES FROM THE PAYMENT OF INCOME TAX ON THEIR COMPENSATIO...

REPUBLIC ACT NO. 210, June 01, 1948

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/66bd14266bfd/>

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

SECTION 1. The provisions of existing law to the contrary notwithstanding, officers and enlisted men of the Army of the Philippines who served in the Armed Forces of the United States, including their beneficiaries, are hereby exempted from the payment of income tax on their compensation, insurance and maintenance and support allowances earned by virtue of such service for the taxable years Nineteen Hundred and Forty-two, Nineteen Hundred and Forty-three, Nineteen Hundred and Forty-four and Nineteen Hundred and Forty-five. Income so earned shall be exempt from income tax regardless of the date of receipt thereof. The filing of returns therefore shall not be required.

SEC. 2. Any amount heretofore collected as income tax on income exempted under the provisions of this Act shall be refunded upon proper application to the Collector of Internal Revenue by the individual claiming exemption.

SEC. 3. This Act shall be applicable to officers and enlisted men of the Army of the Philippines who were inducted into the United States Armed Forces in the Far East, as well as to guerrillas duly recognized, whether collectively or individually, including their beneficiaries.

SEC. 4. This Act shall take effect upon its approval.

Approved, June 1, 1948.

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.