

AN ACT TO PROVIDE FUNDS FOR REFORESTATION AND AFFORESTATION OF DENUDED AREAS AND COGON OR OPEN LANDS WITHIN FOREST RESERVES, COMMUNAL FORESTS, NATIONAL PARKS, TIMBER LANDS, SAND...

REPUBLIC ACT NO. 115, June 07, 1947

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

SECTION 1. There shall be collected, in addition to the regular forest charges provided for under section two hundred and sixty-four of Commonwealth Act Numbered Four hundred sixty-six, known as the National Internal Revenue Code, the amount of fifty centavos on each cubic meter of timber for the first and second groups and forty centavos for the third and fourth groups cut out and removed from any public forest for commercial purposes. The amount collected shall be expended by the Director of Forestry, with the approval of the Secretary of Agriculture and Commerce, for reforestation and afforestation of watersheds, denuded areas and cogon and open lands within forest reserves, communal forests, national parks, timber lands, sand dunes, and other public forest lands, which, upon investigation, are found needing reforestation or afforestation, or needing to be under forest cover for the growing of economic trees for timber, tannin, oils, gums, and other minor forest products or medicinal plants, or for watersheds protection, or for prevention of erosion and floods and preparation of necessary plans and estimate of costs and for reconnaissance survey of public forest lands and for such other expenses as may be deemed necessary for the proper carrying out of the purposes of this Act. All revenues collected by virtue of, and pursuant to, the provisions of the preceding paragraph and from the sale of barks, medicinal plants and other products derived from plantations as herein provided shall constitute a fund to be known as Reforestation Fund, to be expended exclusively in carrying out the purposes provided for under this Act. All provincial or city treasurers and their deputies shall act as agents of the Director of Forestry for the collection of the revenues or incomes derived from the provisions of this Act.

SEC. 2. The Director of Forestry, with the approval of the Secretary of Agriculture and Commerce, is hereby empowered to promulgate the necessary rules and regulations to carry into effect the purposes of this Act.

SEC. 3. The Director of Forestry shall submit an annual report to the President of the Philippines, through the Secretary of Agriculture and Commerce, on the results of the work accomplished under this Act, specifying the location and area of the sections reforested or afforested, the cost of the works, the income derived from this Act, including the sale or disposition of the products derived from such plantations, and such other data as may, in his judgment, be found necessary for the information of the President.

SEC. 4. Any person, corporation, association or partnership which shall fail to pay upon demand the amount collectible under the provisions of this Act or of any rules or regulations promulgated thereunder shall be liable for the payment of a fine of not less than five hundred pesos and to pay, in addition thereto, a surcharge of twenty-five per centum of the amount due. For failure to pay the amount due including fines and surcharges within sixty days after the same has become due and payable, the same shall be considered as sufficient cause for the cancellation of the license and the forfeiture of the corresponding bond deposit of the licensee concerned.

SEC. 5. All existing laws or parts thereof contrary to the provisions of this Act are hereby repealed.

SEC. 6. This Act shall take effect upon its approval.

Approved, June 7, 1947.

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