

AN ACT TO AMEND SECTION FOURTEEN HUNDRED AND SEVENTY-THREE OF THE ADMINISTRATIVE CODE, AS AMENDED BY COMMONWEALTH ACT NUMBERED TWO HUNDRED AND FIFTEEN.

Commonwealth Act No. 251, December 17, 1937

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Be it enacted by the National Assembly of the Philippines:

Section 1. Section fourteen hundred and seventy-three of the Administrative Code, as amended by Commonwealth Act Numbered Two hundred and fifteen is hereby further amended to read as follows:

"SEC. 1473. Amount of privilege tax on occupation.- Privilege taxes on occupation shall be collected as follows, the amount stated being the sum due for the whole year:

"(a) Lawyers, medical practitioners, land surveyors, architects, public accountants, and civil, electrical, mechanical, or mining engineers, insurance agents and sub-agents, fifty pesos.

"(b) Dental surgeons, opticians, photographers, engravers, and professional appraisers or connoisseurs of tobacco and other domestic or foreign products, forty pesos.

"(c) Procuradores judiciales and veterinarians, forty pesos.

"(d) Pharmacists, chiropodists, manicurists, tattooers, and masseurs, twenty pesos.

"(e) Midwives and cirujanos ministrantes in medicine or dentistry, ten pesos.

"(f) Licensed ship masters and marine chief engineers, when employed and practicing as such, forty pesos.

"(g) Chief mates and marine second engineers, when employed and practicing as such, twenty-four pesos.

"(h) First-class patrons, second mates, and marine third engineers, when employed and practicing as such, sixteen pesos.

"(i) Second-class patrons, third mates, and marine fourth engineers, when employed and practicing as such, ten pesos.

" 'Medical practitioner' includes persons engaged in the practice of medicine in other capacity than that of cirujano ministrante or midwife solely, but excluding physicians or surgeons temporarily called in consultation from another country."

SEC. 2. This Act shall take effect upon its approval.

Approved, December 17, 1937.

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