

AN ACT REVOKING SOME EXEMPTIONS FROM THE PAYMENT OF THE SPECIAL IMPORT TAX INCLUDING THAT ENJOYED BY TAX-EXEMPT INDUSTRIES, REPEALING FOR THIS PURPOSE SECTION SIX OF REPUBLIC AC...

REPUBLIC ACT NO. 2352, June 20, 1959

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

SECTION 1. Section six of Republic Act Numbered Thirteen hundred and ninety-four is hereby repealed with the exception of drugs and medicines, and medical, dental and hospital supplies, enumerated as follows:

DRUGS AND MEDICINES

- Amebacides, except emetine preparations.
- Amino acid preparations and analgesic poultices.
- Anaesthetics, all types.
- Antiacids, absorbents, and preparations.
- Antibiotics and preparations, except dosage forms of penicillin, streptomycin and/or combinations.
- Anticholinergic preparations.
- Anticoagulants.
- Anti-leprosy preparations.
- Antimalarials, except quinine preparations,
- Antispasmodic, anticonvulsant, and sympathomimetic preparations.
- Antitoxins, vaccines, sera, toxoids and antigens.
- Homogenized baby foods.
- Diagnostic and laboratory reagents.
- Digitalis and preparations.
- Drugs (crude or otherwise), chemicals (simple or compound) for pharmaceutical manufacture.
- Drugs and medicines for the use of the dental and veterinary professions.
- Ergot and preparations.
- Fumigants, disinfectants, and preparations.

- Gland products and synthetic substitutes.
- Hemostatics for topical use.
- Hexylresorcinol preparations.
- Insulin, all forms.
- Liver extract.
- Mercurial diuretics.
- Narcotics and hypnotics, natural or synthetic, preparations.
- Pharmaceutical glassware and containers not manufactured locally.
- Plasma.
- Saccharin and substitutes.
- Salt substitutes.
- Steroids and preparations.
- Surgical antiseptics.

MEDICAL, DENTAL AND HOSPITAL SUPPLIES

- Adhesives, plasters, bandages, gauzes, and dressings.
- Cottons, absorbents or synthetic substitutes.
- Dental instruments, equipment and supplies.
- Diagnostic instruments.
- Hospital and surgical rubber goods including catheters.
- Electro-medical therapy equipment.
- Optometric instruments and supplies.
- Surgical instruments, equipment and supplies, including operating lights and sterilizers, except examining and treatment tables.
- X-Ray equipment, films and supplies.
- Radium and radioactive materials for therapy.
- Spare parts for dental, electro-medical, therapy and X-Ray equipment.
- Supplies and equipment to be used exclusively by the Blood Bank of the Philippine Red Cross.
- New well-tested drugs not yet commercially available authorized by the Secretary of Health each year upon the recommendation of the Philippine Medical Association and the Philippine Federation of Private Medical Practitioners. The Secretary of Commerce and Industry shall certify as to the drugs not being commercially available.

fertilizers when imported by planters or farmers directly or through their cooperatives; textbooks, reference books,

and supplementary readers approved by the Board on Textbooks and/or established public, or private educational institutions upon certification by the Secretary of the Department of Education; paper and newsprint imported by publishers for their exclusive use in the publication of books, pamphlets, magazines, and newspapers; canned salmon and sardines; unassembled air pressure kerosene lamps; explosives and dynamite for mining purposes; and articles or containers used, including materials for the manufacture of tin containers used by the importer him-self in the manufacture or preparation of local products for consignment or export abroad.

SEC. 2. The exemption enjoyed by the tax-exempt industries under the provisions of Republic Act Numbered Nine hundred one, insofar as it refers to special import tax, is hereby revoked.

SEC. 3. This Act shall take effect upon its approval.

Approved, June 20, 1959.

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