

AN ACT AMENDING THE MUNICIPAL CODE AND THE PROVINCIAL GOVERNMENT ACT AND THE ACTS AMENDATORY THEREOF, SO FAR AS CONCERNS THE COLLECTION AND DISBURSEMENT OF INTERNAL-REVENUE TAXES.

Act No. 527, November 19, 1902

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/749aca4cbb2a/>

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. Section eighteen of Act Numbered Eighty-three, entitled "The Provincial Government Act," as amended by Act Numbered One hundred and thirty-three, entitled "An Act to amend the Provincial Government Act, Numbered Eighty-three," is hereby amended to read as follows:

"SEC. 18. In all provinces organized under this Act, the industrial tax, the stamp taxes, and all other taxes known as inland revenue taxes, except taxes on forest products from government lands, shall cease to be levied and collected as heretofore for the Central Government of the Archipelago from and after the thirtieth of June, nineteen hundred and one, and shall thereafter be collected as provincial and municipal taxes by the provincial and municipal treasurers, until such time as an internal-revenue law shall be enacted by the Commission. One-half of the taxes so collected shall be paid into the provincial treasury and the other one-half shall be paid into the treasuries of the respective municipalities in which they shall be collected. The treasurer of each province shall, either in person or through his deputies, or through the municipal treasurers of the province, collect, subject to the forestry regulations, the Government valuations on forest products from public lands, and each collector of internal revenue and each provincial treasurer in the Philippine Islands shall make to the Insular Auditor and to the Chief of the Forestry Bureau itemized monthly reports of moneys received by him from taxes on forest products, giving for each payment the date when made, the name of the payer, the number of the forestry official's order under which the payment is made, the nature of the product on which the payment is made, the name of the province in which it was taken, and the amount of the payment. All moneys received by any provincial treasurer or collector of internal revenue from taxes on forest products shall be covered into the Insular Treasury by him. Collections derived from forest products on Government land under the forestry regulations shall be regarded for the purposes of this section as collected in the province where the timber is cut or the forest products obtained, although actually collected at Manila or some other place. The net amount of the collections under the forestry laws made in the provinces and in the city of Manila shall be, after July first, nineteen hundred and two, returned pro rata to the provinces to which they respectively relate, after the entire expenses of conducting the Forestry Bureau and the service under its control shall have been deducted from the gross receipts. Such return shall be made as soon as the accounts of collections and disbursements shall have been settled and adjusted by the Auditor. Such returns of forestry collections to the provinces shall be made upon certification of the amount due by the Auditor, by settlement warrant, and for this purpose an appropriation of the sums so required is hereby made. One-half of all sums so returned by each province shall be covered into the provincial treasury and shall be available for all lawful provincial expenses. The remaining one-half shall be divided among the several municipalities from which came the forest products on which the original collections were made, pro rata to the amounts originally collected on products from each municipality. In the case of internal revenue collected in unorganized provinces and returned to them for disbursement upon organization, and in that, of collections on Forest products made at Manila where it is

possible from the records in the office of the Acting Collector of Internal Revenue, the Forestry Bureau, and the provincial treasurer to determine to what municipality such funds belong, the provincial treasurer shall transfer such funds to the province, and if at any time the provincial treasurer shall ascertain to what municipality such funds were due he shall reimburse such municipalities for the amounts respectively due them from provincial funds. The stamps required by law for the collection of taxes shall be furnished to provincial treasurers by the Insular Treasurer, who shall obtain the same from the City Assessor and Collector, of Manila in sufficient quantities for the purposes of this section, giving a proper receipt therefor. The provincial treasurer receiving the stamps shall receipt for the same to the Insular Treasurer. The Insular Treasurer shall render a monthly account-current to the Insular Auditor of the stamps furnished by him to provincial treasurers, supporting the same by proper vouchers. Provincial treasurers shall render for each month a report of stamps sold and stamps on hand to the Insular Auditor."

SEC. 2. Section ninety-seven of Act Numbered Eighty-two, entitled "The Municipal Code," paragraph (c) of section one of Act Numbered Three hundred and seventy-four amendatory thereof, and all other acts or parts of acts in conflict with the provisions of this Act, are hereby repealed.

SEC. 3. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 4. This Act shall take effect on its passage.

Enacted, November 19, 1902.

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.