

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED AND NINETY-TWO, AS AMENDED BY ACT NUMBERED TWO THOUSAND SEVEN HUNDRED AND ELEVEN, AND FOR OTHER PURPOSES.

Acts No. 4004, December 05, 1932

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Be it enacted by the Senate and House of Representatives of the Philippines in Legislature assembled and by the authority of the same:

SECTION 1. Section one thousand four hundred and ninety-two, as amended, of Act Numbered Two thousand seven hundred and eleven is hereby further amended to read as follows:

"SEC. 1492. Specific tax on cigars and cigarettes.—On cigars and cigarettes there shall be collected the following taxes:

"(a) Cigars—

"1. When the manufacturer's or importer's wholesale price, less the amount of the tax, is thirty pesos per thousand, or less, on each thousand, two pesos and thirty centavos.

"2. When the manufacturer's or importer's wholesale price, less the amount of the tax, is more than thirty pesos but not more than sixty pesos per thousand, on each thousand, four pesos and sixty centavos.

"3. When the manufacturer's or importer's wholesale price, less the amount of the tax, exceeds sixty pesos per thousand, on each thousand, seven pesos.

"(b) Cigarettes—

"1. When the manufacturer's or importer's wholesale price, less the amount of the tax, is four pesos or less per thousand, on each thousand, one peso and thirty centavos.

"2. When the manufacturer's or importer's wholesale price, less the amount of the tax, is more than four pesos but not more than six pesos per thousand, on each thousand, one peso and eighty centavos.

"3. When the manufacturer's or importer's wholesale price, less the tax, exceeds six pesos per thousand, on each thousand, two pesos and thirty centavos.

"The maximum price at which the various classes of cigars and cigarettes are sold at wholesale in the factory or in the establishment of the importer to any member of the public shall determine the rate of the tax applicable to such cigars and cigarettes; and if the manufacturer or importer also sells, or allows to be sold, his cigars and cigarettes at wholesale in another establishment of which he is the owner or in the profits of which he has an interest, the maximum sale price in such establishment shall determine the rate of the tax applicable to the cigars and cigarettes therein sold.

"Every manufacturer or importer of cigar and cigarettes shall file with the Collector of Internal Revenue, on the date or dates designated by the latter, a sworn statement of the maximum wholesale prices of cigars and cigarettes, and shall be unlawful to sell said cigars and cigarettes at wholesale at a price in excess of the one specified in the statement required by this Law without previous written notice to said Collector of Internal

Revenue."

SEC. 2. This Act shall take effect on January first, nineteen hundred and thirty-three.

Approved, December 5, 1932.

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