

AN ACT EXEMPTING FROM THE PAYMENT OF SPECIFIC TAXES EDUCATIONAL FILMS FOR VISUAL EDUCATION AND ANY REVERSAL FILM USED IN AMATEUR PHOTOGRAPHY BY AMENDING FURTHER SECTION ONE HUND...

REPUBLIC ACT No. 295, June 16, 1948

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

SECTION 1. Section one hundred forty-six of Commonwealth Act Numbered Four hundred sixty-six, as amended by section twelve of Republic Act Numbered Fifty-six, is hereby amended further to read as follows:

"SEC. 146. Specific tax on cinematographic films.—There shall be collected, once only, on cinematographic films, except educational films or cinematographic films used for visual education, imported into or manufactured in the Philippines the following taxes:

"(a) On films of more than eight but not more than sixteen millimeters in width, fifteen centavos per linear meter; and

"(b) On films of more than sixteen millimeters in width, twenty centavos per linear meter.

"This tax shall not be collected on any tax-paid cinematographic film subsequently returned to the Philippines or on any negative film or unprinted positive film, and on any reversal film used in amateur photography of sixteen millimeters or less, and any taxes heretofore paid on cinematographic films so returned, or on any negative films or imprinted positive films, or on any reversal film, shall be refunded subject to the provisions of section three hundred and nine."

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

Approved, June 16, 1948.

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