

ACT EXEMPTING FROM INTERNAL-REVENUE TAXES ALL TIMBER AND OTHER FOREST PRODUCTS FOR USE IN THE ACTUAL CONSTRUCTION AND EQUIPMENT OF CERTAIN RAILWAY LINES IN THE PHILIPPINE ISLANDS.

Act No. 1544, October 18, 1906

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

SECTION 1. Timber and other forest product whatever group they may belong, when cut or all licenses issued by the Bureau of Forestry for use in fact, be so used in the construction and of all kinds, to under proper and which shall, equipment of the railways undertaken by the grantees under Acts Numbered Fourteen hundred and ninety-seven and Fifteen hundred and ten, pursuant to authority conferred by said Acts, shall be exempt from all internal-revenue taxes prescribed by Act Numbered Eleven hundred and eighty-nine, as amended, upon the presentation to the Collector of Internal Revenue, or his authorized agent, of a certificate in writing, in the form to be prescribed by the Collector of Internal Revenue, and signed by the representative or duly authorized agent of the railway company purchasing the timber or other forest products. The certificate shall show, in substance, that the material for which this exemption is sought is to be used in the construction and equipment of a line of railroad between certain points, naming the same; that no other use or disposition of the material will be made or permitted; and that if any other use or disposition thereof shall be contemplated, immediate notice thereof shall be given to the Collector of Internal Revenue, and the material in question be held subject to his order.

SEC. 2. The exemptions provided by this Act shall not be construed to extend or apply to materials of any kind purchased from fluids other than those of a railway company mentioned in section one hereof, or of one of its contractors or subcontractors, nor to materials which are intended for the personal use of officers and employees of any such company, contractor or subcontractor, whether the same are purchased from funds of such company, contractor, or subcontractor or not.

SEC. 3. The provisions of this Act shall not apply or extend to any railway line, nor to any materials therefor, after the line shall have once been officially declared to be constructed and equipped.

SEC. 4. Any company or corporation violating any of the provisions of this Act or any of the terms of the certificate prescribed in section one hereof shall be punished by a fine of not less than double the amount of the taxes provided by law upon the timber or other forest products which may be the subject of the violation, and not more than ten times the amount thereof in the discretion of the court.; any officer, representative, agent, or employee of any company or corporation, or any other person, violating any of the provisions of this Act or any of the terms of the certificate prescribed in section one hereof shall be deemed guilty of a misdemeanor, and shall be punished by imprisonment for not less than one nor more than six months or by the fine above prescribed, or both, in the discretion of the court.

SEC. 5. 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. 6. This Act shall take effect on its passage.

Enacted, October 18, 1906.

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