

AN ACT AMENDING PARAGRAPH (b) OF SECTION FOURTEEN HUNDRED AND SIXTY OF ACT NUMBERED TWENTY-SEVEN HUNDRED AND ELEVEN, KNOWN AS ADMINISTRATIVE CODE, EXEMPTING SALT PRODUCERS FROM ...

Act No. 3293, December 02, 1926

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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. Paragraph (b) of section fourteen hundred and sixty of Act Numbered Twenty-seven hundred and eleven, commonly known as Administrative Code, is hereby amended, the said section to read as follows:

"SEC. 1460. Sales not subject to merchant's tax.—In computing the tax above imposed, transactions in the following commodities shall be excluded :

"(a) Things subject to a specific tax.

"(b) Agricultural products and the ordinary salt when sold by the producer or owner of the land where produced, or by any other person other than a merchant or commission merchant, whether in their original state or not."

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

Approved, December 2, 1926.

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