

AN ACT MAKING THE PENALTIES FOR DELINQUENCY IN THE PAYMENT OF THE PERSONAL CEDILLA TAX LESS ONEROUS TO THE TAXPAYER, AND PROVIDING FOR THE MANNER IN WHICH A CURRENT CEDULA MAY B...

Act No. 2656., February 24, 1916

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

SECTION 1. The penalties for delinquency in the payment of the personal cedula tax shall hereafter be collected in the following manner:

(a) If the personal cedula tax is paid after the thirtieth day of April, but not after the thirtieth of June of the current year, the surtax shall be fifty per centum;

(b) If the personal cedula tax is paid after the thirtieth day of June of the current year, the surtax shall be as provided by existing law.

SEC. 2. No criminal process shall be commenced for delinquency in the payment of the personal cedula tax until the year in which such cedula ought to have been paid shall have expired; and in every process so commenced, but five days of imprisonment for each unpaid cedula shall be imposed.

SEC. 3. Any person delinquent in the payment of the personal cedula for former years, may obtain a cedula for the current year, by paying at the same time for a cedula for the first year in which he was delinquent, and subscribing to an affidavit as follows:

"I,.....a native of.....
Province of,being years
of age, by occupation a....., and residing
at .No.....,.....street in the municipality of.....,Province of.....,
hereby freely and voluntarily declare on oath that it is my desire, and I solemnly agree, to pay my unpaid cedulas
for
the years....., at the rate of one
cedula for each six months, until all said years for which I am now delinquent are fully paid; and not to change
my residence without advising the municipal treasurer of my municipality of the location of my new residence.
"Noncompliance on my part with any of the foregoing conditions will determine the annulment of the present
agreement, and I shall be liable to the proceedings and penal provisions of existing law.
"In testimony whereof, I have hereunto affixed my
signature at.....
"Witnessed by:
"....."

SEC. 4. The cedula for the current year issued to persons delinquent for former years shall bear an indorsement of

the number of years of delinquency, a practice that shall be followed from year to year so long as the delinquency lasts.

Enacted, February 24, 1916.

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