

AN ACT TO AMEND SECTIONS ONE HUNDRED AND EIGHTY-FOUR AND ONE HUNDRED AND EIGHTY-FIVE OF COMMONWEALTH ACT NUMBERED FOUR HUNDRED AND SIXTY-SIX, OTHERWISE KNOWN AS THE NATIONAL INT...

REPUBLIC ACT NO. 217, June 01, 1948

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/82cf56f745de/>

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

SECTION 1. Section one hundred and eighty-four of Commonwealth Act Numbered Four hundred and sixty-six, as last amended by section one of Republic Act Numbered Forty-one, is hereby further amended to read as follows:

"SEC. 184. Percentage tax on sales of jewelry, automobiles, toilet preparations, and others.—There shall be levied, assessed and collected once only on every original sale, barter, exchange, or similar transaction intended to transfer ownership of, or title to, the articles herein below enumerated a tax equivalent to thirty per centum of the gross value in money of the articles so sold, bartered, exchanged, or transferred, such tax to be paid by the manufacturer, producer, or importer: Provided, That where the articles are manufactured out of materials subject to tax under this section, the total cost of such materials, as duly established, shall be deductible from the gross selling price or gross value in money of the manufactured articles.

"(a) Automobile chassis and bodies, the selling price of which exceeds seven thousand pesos. A sale of automobile shall, for the purpose of this section, be considered to be a sale of the chassis and of the body together with Parts and accessories with which the same are usually equipped.

"(b) All articles commonly or commercially known as jewelry, whether real or imitation; pearls, precious and semi-precious stones, and imitation thereof; articles made of, or ornamented, mounted or fitted with, precious metals or imitations thereof or ivory (not including surgical instruments or silver-plated ware, or frames or mountings for spectacles or eyeglasses) ; opera glasses, and lorgnettes ;

"(c) Perfumes, essences, extracts, toilet waters, cosmetics, petroleum jellies; hair oils, pomades, hairdressings, hair restoratives, hair dyes, and any similar substances, articles, or preparations, by whatsoever name known or distinguished, except tooth and mouth washes, dentifrices, tooth pastes, and talcum or medicated toilet powders; and any of the above which are used or applied or intended to be used or applied for toilet purposes: Provided, That the tax herein imposed shall not apply to toilet preparations on which the specific tax established in section one hundred and twenty-seven has been paid; and

"(d) Dice and mahjongg sets."

SEC. 2. Section one hundred and eighty-five of Commonwealth Act Numbered Four hundred and sixty-six, as last amended by section two of Republic Act Numbered Forty-one, is hereby further amended to read as follows:

"SEC. 185. Percentage tax on sales of automobiles, sporting goods, refrigerators, musical instruments and others.— There shall be levied, assessed, and collected once only on every original sale, barter, exchange, or similar transaction intended to transfer ownership of, or title to, the articles herein below enumerated, a tax equivalent to fifteen per centum of the gross selling price or gross value in money of the articles so sold, bartered, exchanged or transferred, such tax to be paid by the manufacturer, producer, or importer: Provided, That where the articles are manufactured out of materials subject to tax under this section and section one

hundred and eighty-six the total cost of such materials, as duly established, shall be deductible from the gross selling price or gross value in money of the manufactured articles.

"(a) Automobile chassis and bodies, the selling price of which exceeds five thousand pesos but does not exceed seven thousand pesos each: Provided, That if the selling price of an automobile does not exceeds five thousand pesos, the same shall be taxed at the rate of ten per centum of such selling price. A sale of automobile shall, for the purposes of this section, be considered to be a sale of the chassis and of the body together with parts and accessories with which the same are usually equipped;

"(b) Watches and clocks, the value of which exceeds fifty pesos each; marine glasses, field glasses; binoculars; and cinematographic films of not more than eight millimeters in width;

"(c) Polo mallets and balls; golf bags, clubs and balls; fishing rods and reels; and chess and checkerboards and pieces;

"(d) Beauty parlor equipment;

"(e) Refrigerators of more than seven cubic feet: Provided, That refrigerators of seven cubic feet or less shall be taxed at the rate of ten per centum of the selling price;

"(f) Beverage coolers, ice cream cabinets, water coolers, food and beverage storage cabinets, ice-making machines, and mild cooler cabinets, each such article having or being primarily designed for use with, a mechanical refrigerating unit operated by electricity, gas, kerosene, or other means;

"(g) Musical instruments, the value of which exceeds one hundred fifty pesos each; phonographs; combination radio and phonograph sets; and phonograph records;

"(h) Cartridges or other forms of ammunition, (except those for caliber, .22 firearms): Provided, however, That no tax shall be collected on cartridges or other forms of ammunition sold and delivered directly to the Philippine Army for their actual use or issue;

"(i) Electric fans and air circulators; electric, gas or oil water heaters; electric flat irons, electric or oil appliances of the type used for cooking, warming, or keeping warm food or beverages for consumption on the premises; electric mixers, whippers, and juicers; and household type electric vacuum cleaners: Provided, That electric flat irons the selling price of which does not exceed fifty pesos shall be taxed at the rate of ten per centum;

"(j) Unexposed photographic films (including motion picture films but not including X-Ray films), photographic plates and sensitized paper; photographic apparatus and equipment; and any apparatus or equipment designed especially for use in the taking of photographs or motion pictures or in the developing, printing, or enlarging of photographs or motion picture films;

"(k) Neon-tube signs, electric signs, and electric advertising devices;

"(l) Washing machines of all types;

"(m) Air-conditioning units and parts or accessories therefor;

"(n) Mechanical lighters;

"(o) Upholstered furniture (except rattan); tables, desks, chairs, show cases, bookcases, lockers, and cabinets (other than filing cabinets) of which wood, rattan or bamboo is not the component material of chief value, but not including iron or steel chairs and tables costing not more than six pesos each; and

"(p) Textiles in the piece, wholly or in chief value of silk, wool, linen or nylon."

SEC. 3. This Act shall take effect upon its approval.

Approved, June 1, 1948.

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.