

AN ACT TO FURTHER AMEND SUBPARAGRAPHS (1) AND (2) OF SUBSECTION (b) OF SECTION ONE HUNDRED THIRTY-SEVEN OF THE NATIONAL INTERNAL REVENUE CODE, AS AMENDED.

REPUBLIC ACT NO. 818, August 05, 1952

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/84356eca68c8/>

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

SECTION 1. Subparagraphs (1) and (2) of subsection (b) of section one hundred thirty-seven of Commonwealth Act Numbered Four hundred sixty-six, otherwise known as the National Internal Revenue Code, as amended, are hereby further amended so that said subsection shall have four subparagraphs, which shall read as follows:

"(1) On cigarettes containing Virginia type tobacco and/or flue-cured tobacco of seventy-one millimeters or less in length weighing one and one-fourth kilos or less per thousand, not wrapped in tinfoil or cellophane nor packed in cartons or in tin cans, on each thousand, six pesos: Provided, That if the length exceeds seventy-one millimeters or if the weight per thousand exceeds one and one-fourth kilos, the tax shall be increased by one hundred per centum.

"(2) On cigarettes containing Virginia type tobacco and/or flue-cured tobacco of seventy-one millimeters or less in length weighing one and one-fourth kilos or less per thousand, wrapped in tinfoil or cellophane or packed in covered with paraffin or wax paper or in tin cans, on each thousand, ten pesos: Provided, That if the length exceeds seventy-one millimeters or if the weight per thousand exceeds one and one-fourth kilos, the tax shall be increased by one hundred per centum.

"(3) On cigarettes made of leaf tobacco other than Virginia type tobacco and/or flue-cured tobacco of eighty-one millimeters or less in length weighing one and three-fourth kilos or less per thousand, on each thousand, two pesos and fifty centavos: Provided, That if the length exceeds eighty-one millimeters, or the weight per thousand exceeds one and three-fourth kilos, the tax shall be increased by fifty per centum: Provided, further, That if the length exceeds one hundred twenty-one millimeters, on each thousand, the tax shall be increased by one hundred per centum.

"(4) If the cigarettes taxable under subparagraphs (1), (2) and (3) hereof are mechanically wrapped or packed, the tax shall be increased by one hundred and twenty per centum per thousand cigarettes.

"Cigarettes shall be considered as mechanically wrapped or packed when at any stage of the wrapping or packing, a machine or any mechanical contrivance shall have been used.

"The maximum price at which the various classes of cigars are sold at wholesale in the factory or in the establishment of the importer to the public shall determine the rate of the tax applicable to such, cigars; and if the manufacturer or importer also sells, or allows to be sold, his cigars at wholesale in another establishment of which he is the owner or in the profits of which he has an interest, the maximum sale price in such establishment shall determine the rate of the tax applicable to the cigars herein sold: Provided, however, That when such maximum wholesale price is less than the cost of manufacture or importation plus all expenses incurred until the Cigars are finally sold by the manufacturer or importer such cost plus expenses shall determine the amount of tax to be applied.

"Every manufacturer or importer of cigars shall file with the Collector of Internal Revenue, on the date or dates designated by the latter, a sworn statement showing the maximum wholesale prices of cigars, together with the cost of manufacture or importation plus expenses incurred or to be incurred until the cigars are finally sold and it shall be unlawful to, sell said cigars at wholesale at a price in excess of the one specified in the statement required by this Title without previous written notice to said Collector of Internal Revenue. In the case of imported cigars, the sworn statement required herein shall be accompanied by verified sales invoices of the manufacturers of the cigars as well as the consular invoice issued by a Philippine Consul, should one be available at the place of origin or shipment.

"Every manufacturer or importer of cigarettes shall file with the Collector of Internal Revenue, on the date or dates designated by the latter, a sworn statement showing the brand or brands of cigarettes manufactured or imported, their corresponding length in millimeters and weight in kilos per thousand cigarettes, whether containing flue-cured tobacco, wrapped in cellophane or tinfoil, or packed in cartons with paraffin or wax paper, or in tin cans, and whether the cigarettes are mechanically wrapped or packed, in the case of imported cigarettes, the sworn statement required herein shall, in addition to the above information, be accompanied by a verified commercial invoice of the manufacturer of the cigarettes as well as the consular invoice issued by a Philippine Consul, if any, containing the information that Philippine internal revenue strip stamps have been affixed to each and every pack of cigarettes and that each pack bears the inscription 'For export to the Philippines'."

SEC. 2. This Act shall take effect the day following its approval and shall not be subject to the limitation contained in the provisions of section seven of Republic Act Numbered Five hundred eighty-nine approved September twenty-two, nineteen hundred and fifty.

Approved, August 5, 1952.

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.