

AN ACT IMPOSING A TAX ON PRIVATELY OWNED PASSENGER AUTOMOBILES, MOTORCYCLES AND SCOOTERS, AND A SCIENCE STAMP TAX, TO CONSTITUTE A SPECIAL SCIENCE FUND, DEFINING THE PROGRAMS, P...

REPUBLIC ACT NO. 5448, September 25, 1968

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

SECTION 1. Creation of Special Science Fund.—There hereby created a Special Science Fund, hereafter referred to as the Fund, to be constituted from the pro-ceeds of the taxes imposed in SECTIONS three and four of this Act to promote scientific and technological research and development, foster invention, and utilize scientific knowledge as an effective instrument for the promotion of national progress. This Fund shall be expended exclusively for the programs, projects and activities of the National Science Development Board, Philippine Atomic Energy Commission, National Institute of Science and Technology, Philippine Coconut Research Institute, Philippine Inventors Commission, National Research Council of the Philippines, and the Science Foundation of the Philippines authorized under their respective charters or laws of their creation, including colleges and units of the University of the Philippines and bureaus of the Department of Agriculture and Natural Resources involved in scientific and technological research and development, and for the expenses of science agencies to carry out their functions, duties and responsibilities, as well as the under-taking of legislative studies and observation on incentive policies and the funding schemes of scientific and technological bodies abroad.

SEC. 2. Expenditure of the Fund subject to congressional action.—Expenditure of the Fund shall be in pursuance of appropriations made by law: Provided, That for the period from the date of the effectivity of this Act up to June thirty, nineteen hundred sixty-nine, the collections accruing to the Fund shall be used to fund the unprogrammed appropriations from the General Fund for the said science agencies which cannot be released for lack of funds. Expenditure for subsequent fiscal years shall be included in the annual General Appropriations Act.

SEC. 3. Imposition of additional tax on privately-owned passenger automobiles, motorcycles and scooters.—An additional tax is hereby imposed on every privately-owned passenger automobile, motorcycle and scooter to be paid by the owner thereof, in the amount based on their respective shipping weight or factory weight of private passenger automobiles as indicated in the following schedule:

(a.)

1,000 kilos or less

P 35.00

(b)

1,001 to 1,500 kilos

P 100.00

(c)

1,501 to 2,000 kilos

P 250.00

(d)

2,001 kilos and above

P 450.00

Provided, however, That the owner of a private motorcycle and scooter shall pay a fixed additional tax of P15.00 and that of jeep, P30.00.

The additional tax imposed herein shall be collected at the same time, in the same manner and subject to the same penalties as the registration fees imposed under Republic Act Numbered Four thousand one hundred thirty-six: Provided, however, That from the effectivity of this Act, the words "Science Tax" shall be printed across all official receipts issued covering the payment of the tax herein imposed.

SEC. 4. Imposition of additional stamp taxes.—In addition to the documentary stamp taxes imposed under Sections 211 to 235 of Commonwealth Act Numbered Four hundred sixty-six, as amended, otherwise known as the National Internal Revenue Code, there are hereby imposed science stamp taxes equal to one hundred per cent thereof except that in addition to the documentary stamp taxes on tax clearance certificates under Section 225 thereof, the science stamp taxes shall be as follows: fifty pesos on each certificate for a first-class passenger; thirty pesos on each certificate for a second or tourist-class passenger; and five pesos on each certificate for a third-class or steerage passenger: Provided however, That no science tax shall be imposed on freight tickets covering goods, merchandise, or effects carried as accompanied baggage of passengers on land and water carriers primarily engaged in the transportation of passengers: And provided, further, That no science tax shall be imposed on each certificate issued by a notary public or by any person authorized to administer oath.

The tax imposed herein shall be collected at the same time, in the same manner and subject to the same penalties as the documentary stamp tax imposed under the National Internal Revenue Code, as amended.

SEC. 5. Turnover of the collection; release of the Fund Us ministerial—The Commissioner of Internal Revenue and the Commissioner of the Land Transportation Commission shall turn over their collections of the taxes and penalties mentioned in Sections three and four hereof to the Treasurer of the Philippines monthly within the first ten days of the succeeding month which shall accrue to and form part of the Special Science Fund. No portion of the collections may be transferred or diverted to the general or any other fund or used or expended for any purpose other than those specified in this Act. It shall be the ministerial duty of the Budget Commissioner and the National Treasurer, as well as of the officers and employees under their supervision and control, to effect releases from the Fund upon order and/or authorization of the Chairman of the National Science Development Board, on recommendation by the agencies under the National Science Development Board, or of the Chairman of the National Research Council of the Philippines, as the case may be

SEC. 6. Rules and Regulations.—The Secretary of Finance and the Secretary of Public Works and Communications, as the case may be, shall promulgate such rules and regulations relating to the collection of the taxes accruing to the Special Science Fund as may be necessary. The Chairman of the National Science Development Board and the Chairman of the National Research Council of the Philippines may also promulgate

such rules and regulations as may be necessary for the effective implementation of this Act including the adoption of an appropriate design for the science stamp.

SEC. 7. Annual Report.—The Chairman of the National Science Development Board and the Chairman of the National Research Council of the Philippines shall each submit within fifteen days from the opening of the regular session of Congress to the President of the Philippines and to the presiding officers of both Houses of Congress, an annual report which shall include an account of the programs, projects and detailed expenses undertaken pursuant to this Act, which shall be incorporated in their respective annual reports.

SEC. 8. Duration of the Fund.—The proceeds of the taxes imposed in this Act shall, to the extent specified therein, constitute the Fund: Provided, That after five years from the effectivity of this Act, the taxes herein imposed shall accrue to the General Fund unless otherwise provided by law.

SEC. 9. Penal provision.—Any person who fails or refuses to turn over collections of the taxes mentioned in this Act within the period fixed in Section five hereof, or who delays, obstructs or prevents the same; or who fails or refuses to effect releases from the Fund, or who delays, obstructs or prevents the same; or who orders, causes, or effects the transfer or diversion of the collections of this Fund shall be punished with a fine not exceeding ten thousand pesos or imprisonment not exceeding six years both in the discretion of the Court. If the offender is a government official or employee, he shall, in addition, be dismissed from the service with prejudice to reinstatement and with disqualification for election to any public office. If he is an alien, he shall, in addition, be deported after payment of fine, without further deportation proceedings.

SEC. 10. Separability clause.—If any clause, sentence, provision or section of this Act or application thereof to any person or circumstance should for any reason be held invalid and unconstitutional, such invalidity or, unconstitutionally shall not affect other provisions or applications of this Act which can be given force and effect without the invalid or unconstitutional provisions or application, and to this end the provisions and applications of this Act are declared to be separable.

SEC. 11. Repealing clause.—All Acts, executive orders, rules and regulations, or parts thereof, which are inconsistent with the provisions of this Act are hereby repealed, amended, or modified accordingly.

SEC. 12. This Act shall take effect on January first, nineteen hundred sixty-nine.

Approved, September 25, 1968.

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