

AN ACT TO EXEMPT FROM AMUSEMENT TAX ALL ATHLETIC MEETS, SCHOOL PROGRAMS AND EXHIBITIONS, AND OTHER EDUCATIONAL ACTIVITIES CONDUCTED BY PUBLIC SCHOOLS, BY AMENDING THE NATIONAL I...

REPUBLIC ACT NO. 1284, June 14, 1955

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

SECTION 1. The National Internal Revenue Code is hereby amended by inserting between section two hundred sixty-A and section two hundred sixty-one thereof the following new section:

"SEC. 260-B. Athletic meets, school programs and exhibitions, and other educational activities conducted by public schools exempted.—All athletic meets, school programs and exhibitions, and other educational activities conducted by any public school to which admission fees are charged shall be exempt from amusement tax: Provided, That the net proceeds therefrom shall accrue to tl athletic fund or library fund of the school in the discretion of the school authorities."

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

Approved, June 14, 1955.

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