

## **AN ACT TO IMPOST AN ANNUAL FEE ON DEALERS IN AND INDIVIDUAL HOLDERS OF FIREARMS, DYNAMITE, POWDER, DETONATORS, FUSES OR OTHER HIGH EXPLOSIVES AND THEIR COMPONENTS FOR WHICH LICE...**

*Act No. 3097, March 16, 1923*

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Be it enacted by the Senate and House of Representatives of the Philippines in Legislature assembled and by the authority of the same:

SECTION 1. Definition of terms.—As used in this Act, the word "firearm" or "arm" includes rifles, muskets, carbines, shotguns, revolvers, pistols, and all other deadly weapons from which a bullet, ball, shot, shell, or other missile may be discharged by means of gunpowder or other explosives. The term also includes air rifles coming under regulations of the Philippine Constabulary. The barrel of any firearm shall be considered a complete firearm for all the purposes hereof. The word "ammunition" shall mean loaded shells for rifles, muskets, carbines, shotguns, revolvers, and pistols from which a bullet, ball, shot, shell or other missile may be fired by means of gunpowder or other explosives. The term also includes ammunition for air rifles mentioned elsewhere in this section. The words "explosive" and "explosives" shall mean gun powders, powder used for blasting, all forms of high explosives, blasting materials, dynamite, fuses, detonators and detonating' agents, smokeless powder and any other chemical compound or chemical mixture that contains any combustible units or other ingredients in such proportion, quantities or packing that ignition by fire, by friction, by concussion, by percussion or by detonation of all or any part of the compound or mixture may cause such a sudden generation of highly heated gasses that the resultant gaseous pressures are capable of producing destructive effects on contiguous objects or of destroying life or limb.

SEC. 2. License fees of dealers in firearms, ammunition, and explosives.—Any person dealing in firearms or ammunition under license issued in accordance with the provisions of section eight hundred and eighty-three of the Administrative Code, or in explosives as provided by Act Numbered Twenty-two hundred and fifty-five, shall pay the following annual fees:

Dealers selling one thousand or more firearms of all kinds in a year

P200.00

Dealers selling less than one thousand firearms of all kinds in a year

P120.00

Dealers selling or manufacturing one million or more rounds of ammunition of all kinds in a year

150.00

Dealers importing or selling less than one million rounds of ammunition of all kinds in a year

100.00

Dealers in or manufacturer of explosives

200.00

Provided, That this section shall not be applicable to fireworks manufacturers.

SEC 3. Firearms license fees.—Any person holding a license to possess a firearm in accordance with section eight hundred and eighty-eight of the Administrative Code, as amended, shall pay the following initial and annual fees:

For each shotgun held on license:

Initial fee

P5.00

Annual fee

2.00

For each high-power air rifle held on license:

Initial fee

5.00

Annual fee

2.00

For each revolver held on license:

Initial fee

5.00

Annual fee

2.00

For each rifle held on license, except caliber twenty-two rifles:

Initial fee

5.00

Annual fee

2.00

SEC. 4. Hunting permits.—Persons holding license to possess rifles and shotguns shall not engage in hunting unless they provide themselves with an annual hunting permit, the fee for which shall be two pesos.

SEC. 5. Collection and disposition of fees.—The fees herein provided shall be collected by the Collector of Internal

Revenue under such rules and regulations as said Collector and the Chief of Constabulary may prescribe, with the approval of the respective Department Heads. The proceeds of the collection of such fees shall accrue to the Insular Government.

SEC. 6. Penal provisions.—The fees provided in this Act are due and payable on the date the license to possess or deal in firearms, ammunition or explosives is issued by the Chief of Constabulary and on each anniversary thereof and failure to pay said fees within sixty days after they become due and payable shall render the person in arrears liable to a surcharge of twenty-five per centum of the regular fees unpaid.

SEC. 7. This Act shall take effect on its approval.

Approved, March 16, 1923.

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