

AN ACT REQUIRING THE MANAGE FOR PERSON IN CHARGE OF ANY SWEEPSTAKE, LOTTERY OR OTHER SIMILAR SCHEME FOR THE DISTRIBUTION OF PRIZES, AUTHORIZED TO BE CONDUCTED BY THE NATIONAL GO...

Commonwealth Act No. 380, August 23, 1938

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Be it enacted by the National Assembly of the Philippines:

SECTION 1. It shall be the duty of the manager or person in charge of any sweepstake, lottery or other similar scheme for the distribution of prizes, authorized to be conducted by the National Government or by any subdivision, agency or instrumentality thereof, before paying the prizes, to deduct from the said prizes such sum as will be sufficient to cover the amount of income tax due from each prize winner, and to pay the amount so deducted to the Collector of Internal Revenue or his deputies within thirty days from i the date the amount of the tax has been determined, and the said manager or person in charge is hereby made personally liable for such tax in case he fails to make the deduction and payment herein required to be made. The amount of income tax to be deducted, as herein provided, shall be determined after consultation with the Collector of Internal Revenue.

SEC. 2. All administrative, special, and general provisions of law, including the laws in relation to the assessment, remission, collection, and refund of internal revenue taxes, not inconsistent with the provisions of this law, are hereby extended and made applicable to all the provisions of this law and to the tax herein imposed.

SEC. 3. All laws inconsistent with the provisions of this Act are hereby repealed.

SEC. 4. This Act shall take effect upon its approval.

Approved, August 23, 1938.

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