

AN ACT TO AMEND SECTION FOUR OF COMMONWEALTH ACT NUMBERED FOUR HUNDRED AND SIXTY-FIVE, OTHERWISE KNOWN AS THE RESIDENCE TAX LAW.

Commonwealth Act No. 557, June 07, 1940

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/ab3473624b3b/>

Be it enacted by the National Assembly of the Philippines:

Four hundred and sixty-five is an ended to read as follows:

"Sec. 4. Exemptions. - The following shall not be taxed under this Act:

- The United States High Commissioner and members of his staff;
- Commissioned officers of the United States Army and Navy;
- Enlisted soldiers, sailors and marines of the United States Army and Navy;
- Civilian officers and employees of the military, naval or any other branch of the United States Government who are not Filipino citizens;
- Diplomatic and consular representatives and officers of foreign powers;
- Transient visitors when their stay in the Philippines does not exceed three months; and
- Barrio lieutenants and their substitutes while holding office as such: Provided, however, That they shall be liable to the payment of the annual additional tax."

SEC. 2. This Act shall take effect as of January first, nineteen hundred and forty.

Approved, June 7, 1940.

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.