

AN ACT TO FURTHER AMEND SECTION ONE HUNDRED AND FORTY-SEVEN OF COMMONWEALTH ACT NUMBERED FOUR HUNDRED AND SIXTY-SIX, OTHERWISE KNOWN AS THE NATIONAL INTERNAL REVENUE CODE.

REPUBLIC ACT NO. 4907, June 17, 1967

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

SECTION 1. Section one hundred and forty-seven of Commonwealth Act Numbered Four hundred and sixty-six, otherwise known as the National Internal Revenue Code, as amended, is hereby further amended to read as follows:

"SEC. 147. Specific Tax on Playing Cards.— (a) On each pack of cards regardless of the size thereof containing not more than sixty cards, there shall be collected a tax of three pesos. "(b) On each pack containing more than sixty cards, there shall be collected the tax established in subsection (a) and a proportionate additional tax on the number in excess of sixty: Provided, however, That the maximum amount that shall be collected on one pack shall not exceed seven pesos."

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

Approved, June 17, 1967.

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