AN ACT TO EXEMPT FROM THE PAYMENT OF INCOME AND OTHER TAXES THE AMOUNTS COLLECTED BY A TAXPAYER FOR DAMAGES SUFFERED DURING THE WAR

REPUBLIC ACT NO. 227, June 05, 1948

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

SECTION 1. Any amount received by a taxpayer from the Government of the United States or of the Philippines, or from any of their agencies and instrumentalities, for or on account of damages or losses suffered during the last war is hereby exempted from the payment of income tax and/or any other taxes to the Government of the Philippines; and any such tax heretofore collected thereon shall be credited, if such credit is requested, within one year from the approval of this Act.

SEC. 2. Any law inconsistent with this Act is hereby repealed.

SEC. 3. This Act shall take effect upon its approval.

Approved, June 5, 1948.

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