

AN ACT TO AMEND SECTION TWO HUNDRED AND SIXTY-THREE OF COMMONWEALTH ACT NUMBERED FOUR HUNDRED AND SIXTY-SIX, KNOWN AS THE NATIONAL INTERNAL REVENUE CODE.

REPUBLIC ACT NO. 151, June 14, 1947

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/b406a3c888ef/>

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

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

"SEC. 263. Mode of measuring timber.—Except as herein below provided, all timber shall be measured and manifested in the round or squared, before being sawn or manufactured. The volume of all round timber shall be ascertained by multiplying the area of the small end by the length of the log, the diameter of the log to be measured exclusive of the bark; but if the end of a log is irregular the average diameter shall be used; and in order to ascertain the volume of a log more than eight meters long, the diameter of the middle of said log, or the average of the diameters, at both ends thereof, shall be used as basis. If a log in the round, cut under license, is measured and manifested by forest officers, the Director of Forestry shall make due allowance for rot, cavities, or other natural defects; but from any decision of the Director of Forestry in this respect, an appeal shall lie to his Department Head, whose decision shall be final. The manifest of timber cut by licensees operating sawmills in or near the forest shall be attested by forest officers whenever practicable.

The volume of squared timber shall be ascertained by multiplying the average of the cross section measured by the length, to which forty per centum shall be added for loss in squaring: Provided, however, That if squared timber cut under license is measured and manifested by forest officers, the Director of Forestry shall make due allowance for rot, cavities, or other natural defects; but from any decision of the Director of Forestry in this respect, an appeal shall lie to his Department Head, whose decision shall be final. The privilege of manifesting timber after squaring shall, however, be granted only to licensees who have squared their logs in the forests with the ax and intend to take it to the market in this form.

If sawn or otherwise manufactured timber is found which has not been manifested in accordance with the provisions hereof, the corresponding forest charges shall be assessed on twice the volume of the actual contents of such sawn or manufactured timber.

SEC. 2. All acts or parts of acts inconsistent with the provisions of this Act are hereby repealed.

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

Approved, June 14, 1947.

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.