

**AN ACT TO CLARIFY THE MEANING OF THE ACT ENTITLED
"AN ACT TO RAISE REVENUE FOR THE PHILIPPINE ISLANDS,
AND FOR OTHER PURPOSES," APPROVED BY THE CONGRESS
OF THE UNITED STATES ON ...**

Act No. 3914, January 20, 1932

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/bd36398c202f/>

Be it enacted by the Senate and House of Representatives of the Philippines in Legislature assembled and by the authority of the same:

SECTION 1. That upon all articles, goods, wares, and merchandise of every kind and class imported for or by the Philippine Government for its use or that of its subordinate branches or instrumentalities, there shall be levied, collected and paid the rates of import duty which are specifically provided by the Act of Congress of the United States, of August fifth, nineteen hundred and nine, entitled, "An Act to raise revenue for the Philippine Islands, and for other purposes."

SEC. 2. Upon the express or implicit approval of this Act by the President of the United States as provided in the Act of Congress approved on August twenty-nine, nineteen hundred and sixteen, entitled "An Act to declare the purpose of the people of the United States as to the future political status of the people of the Philippine Islands, and to provide a more autonomous government for those Islands," the Governor-General shall so announce forthwith by means of a proclamation.[1]

Approved, January 20, 1932

[1] Declared in force by Proclamation No. 438 (1932). See Appendix.

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.