

AN ACT TO IMPOSE A PERCENTAGE TAX ON THE GROSS RECEIPTS OF THEATERS, CINEMATOGRAPHS, CONCERT HALLS, CIRCUSES, CABARETS, RACE TRACKS, AND OTHER PLACES OF AMUSEMENT.

Commonwealth Act No. 128, November 05, 1936

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Be it enacted by the National Assembly of the Philippines:

SECTION 1. In addition to the fixed tax prescribed in Act Numbered Twenty-nine hundred and eighty-four, as amended by Act Numbered Thirty-eight hundred and sixty-five, and section fourteen hundred and sixty-four of the Administrative Code, as amended by section three of Act Numbered Twenty-eight hundred and thirty-five, section one of Act Numbered Twenty-nine hundred and twenty-five, and section one of Act Numbered Thirty-nine hundred and sixty-three, there is hereby imposed a tax equivalent to five per centum of the gross receipts of theaters, cinematographs, concert halls, circuses, boxing exhibitions, cabarets, race tracks, cockpits and other places of amusement whose admission prices exceed forty centavos, but not including the receipts from the sale of liquors, beverages or other articles subject to the specific tax for the conduct of which business the corresponding fixed internal-revenue tax has been paid. The tax on gross receipts herein imposed, shall be collected in the same manner, at the same time, and subject to the same penalties, as the internal revenue percentage taxes imposed under Article V, Chapter forty, of the Revised Administrative Code.

SEC. 2. The tax herein imposed shall not be paid where the admission fees or charges are collected by or and in behalf of any religious, charitable, scientific or educational institution or association and where no part of the net proceeds of such admission fees or charges inures to the benefit of any private stockholder or individual.

Sec. 3. The collection of the tax provided for in this Act shall be made by the Collector of Internal Revenue or his deputies under such rules and regulations as may be prescribed by the Secretary of Finance.

SEC. 4. All administrative, special, and general provisions of law, including the laws in relation to the assessment, remission, collection, and refund of internal-revenue taxes, not inconsistent with the provisions of this law, are hereby extended and made applicable to all of the provisions of this law and to the tax herein imposed.

SEC. 5. All collections made under this law shall accrue to the general funds of the National Government.

Sec. 6. This Act shall take effect upon its approval.

Approved, November 5, 1936.

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