

AN ACT EXEMPTING FROM THE PAYMENT OF ALL TAXES AND DUTIES ALL DONATIONS IN ANY FORM AND IMPORTATIONS OF ARTICLES WHICH ARE DONATIONS TO INTERNATIONAL CIVIC ORGANIZATIONS, RELIGI...

REPUBLIC ACT NO. 1916, June 22, 1957

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

SECTION 1. The provisions of existing laws to the contrary notwithstanding, all donations in any form and all articles imported into the Philippines, consigned to a duly incorporated or established international civic organization, religious or charitable society or institution for civic, religious or charitable purposes shall be exempt from the payment of all taxes and duties upon proof satisfactory to the Commissioner of Customs and/or Collector of Internal Revenue that such donations in any form and articles so imported are donations for its use or for free distribution and not for barter, sale or hire: Provided, however, That in case such articles are subsequently conveyed or transferred to other parties for a consideration, taxes and duties shall be collected thereon at double the rate provided under existing laws payable by the transferor: Provided, further, That rules and regulations shall be promulgated by the Department of Finance for the implementation of this Act.

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

Approved, June 22, 1957.

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