

AN ACT AMENDING THE FIRST PARAGRAPH OF SECTION TWO HUNDRED AND SIXTY OF THE NATIONAL INTERNAL REVENUE CODE BY REDUCING THE AMUSEMENT TAX ON BOXING EXHIBITIONS AND PROHIBITING MU...

REPUBLIC ACT NO. 991, June 04, 1954

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

SECTION 1. The first paragraph of section two hundred and sixty of the National Internal Revenue Code, as amended, is hereby further amended to read as follows:

"SEC. 260. Amusement taxes.—There shall be collected from the proprietor, lessee, or operator of theaters, cinematographs, concert halls, circuses, and other places of amusement the following taxes:

"(a) When the amount paid for admission exceeds twenty centavos but does not exceed twenty-nine centavos, four centavos on each admission;

"(b) When the amount paid for admission exceeds twenty-nine centavos but does not exceed thirty-nine centavos, six centavos on each admission;

"(c) When the amount paid for admission exceeds thirty-nine centavos but does not exceed forty-nine centavos, eight centavos on each admission;

"(d) When the amount paid for admission exceeds forty-nine centavos but does not exceed fifty-nine centavos, ten centavos on each admission;

"(e) When the amount paid for admission exceeds fifty-nine centavos but does not exceed sixty-nine centavos, twelve centavos on each admission;

"(f) When the amount paid for admission exceeds sixty-nine but does not exceed seventy-nine centavos, fourteen centavos on each admission;

"(g) When the amount paid for admission exceeds seventy-nine centavos but does not exceed eighty-nine centavos, sixteen centavos on each admission;

"(h) When the amount paid for admission exceeds eighty-nine centavos but does not exceed ninety-nine centavos, eighteen centavos on each admission; and

"(i) When the amount paid for admission exceeds ninety-nine centavos, the tax will be thirty per centum.

"In the case of boxing exhibitions, there shall be collected from the proprietor, lessee, or operator an amusement tax at a rate equivalent to fifty per centum of the taxes prescribed in the preceding paragraph: Provided, That no local government shall impose any tax in excess of five per centum: Provided, further, That all laws and ordinances in contravention hereto are repealed."

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

Approved, June 4, 1954.

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