AN ACT EXEMPTING CINEMATOGRAPHIC FILMS TO BE USED IN TELEVISION BROADCASTS FROM THE PAYMENT OF ALL KINDS OF TAXES.

REPUBLIC ACT NO. 1919, 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. Any provision of the Philippine Tariff Act of 1909, as amended, the National Internal Revenue Code, as amended, and any other law to the contrary notwithstanding, cinematographic films which would be used in television broadcasts shall be exempt from the payment of all kinds of taxes and customs duty: Provided, however, That if said films should in any case be utilized for other purposes, the corresponding tax due thereon becomes due and collectible in accordance with the regulations prescribed by the Secretary of Finance.

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

Approved, June 22, 1957.

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