

AN ACT TO AMEND SECTION TWENTY-ONE OF COMMONWEALTH ACT NUMBERED FOUR HUNDRED SIXTY-SIX, OTHERWISE KNOWN AS THE NATIONAL INTERNAL REVENUE CODE, AS AMENDED.

REPUBLIC ACT NO. 1094, June 15, 1954

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/d568bb39ef59/>

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

SECTION 1. Section twenty-one of the National Internal Revenue Code, as amended, is further amended to read as follows:

"SEC. 21. Rates of tax on citizens or residents.—There shall be levied, assessed, collected, and paid annually upon the entire net income received in the preceding taxable year from all sources by every individual, a citizen or resident of the Philippines, a tax equal to the sum of the following:

"Five per centum per annum upon the amount by which such total net income does not exceed two thousand pesos;

"Eight per centum per annum upon the amount by which such total net income exceeds two thousand pesos and does not exceed four thousand pesos;

"Twelve per centum per annum upon the amount by which such total net income exceeds four thousand pesos and does not exceed six thousand pesos;

"Sixteen per centum per annum upon the amount by which such total net income exceeds six thousand pesos and does not exceed eight thousand pesos;

"Twenty per centum per annum upon the amount by which such total net income exceeds eight thousand pesos and does not exceed ten thousand pesos;

"Twenty-four per centum per annum upon the amount by which such total net income exceeds ten thousand pesos and does not exceed twenty thousand pesos;

"Thirty per centum per annum upon the amount by which such total net income exceeds twenty thousand pesos and does not exceed thirty thousand pesos;

"Thirty-six per centum per annum upon the amount by which such total net income exceeds thirty thousand pesos and does not exceed forty thousand pesos;

"Forty per centum per annum upon the amount by which such total net income exceeds forty thousand pesos and does not exceed fifty thousand pesos;

"Forty-two per centum per annum upon the amount by which such total net income exceeds fifty thousand pesos and does not exceed sixty thousand pesos;

"Forty-four per centum per annum upon the amount by which such total net income exceeds sixty thousand pesos and does not exceed seventy thousand pesos;

"Forty-six per centum per annum upon the amount by which such total net income exceeds seventy thousand

pesos and does not exceed eighty thousand pesos;

"Forty-eight per centum per annum upon the amount which such total net income exceeds eighty thousand and does not exceed ninety thousand pesos;

"Fifty per centum per annum upon the amount by which such total net income exceeds ninety thousand pesos and does not exceed one hundred thousand pesos;

"Fifty-two per centum per annum upon the amount by which such total net income exceeds one hundred thousand pesos and does not exceed one hundred and twenty thousand pesos;

"Fifty-three per centum per annum upon the amount by which such total net income exceeds one hundred and twenty thousand pesos and does not exceed one hundred and forty thousand pesos;

"Fifty-four per centum per annum upon the amount by which such total net income exceeds one hundred and forty thousand pesos and does not exceed one hundred and sixty thousand pesos;

"Fifty-five per centum per annum upon the amount by which such total net income exceeds one hundred and sixty thousand pesos and does not exceed two hundred thousand pesos;

"Fifty-six per centum per annum upon the amount by which such total net income exceeds two hundred thousand pesos and does not exceed two hundred and fifty thousand pesos;

"Fifty-seven per centum per annum upon the amount by which such total net income exceeds two hundred and fifty thousand pesos and does not exceed three hundred thousand pesos;

"Fifty-eight per centum per annum upon the amount by which such total net income exceeds three hundred thousand pesos and does not exceed four hundred thousand Pesos;

"Fifty-nine per centum per annum upon the amount by which such total net income exceeds four hundred thousand pesos and does not exceed five hundred thousand pesos; and

"Sixty per centum per annum upon the amount by such total net income exceeds five hundred thousand pesos."

SEC. 2. This Act shall take effect upon its approval: Provided, however, That the rates hereinabove fixed shall apply to income received from January first, nineteen hundred and fifty-four, to December thirty-first, nineteen hundred and fifty-five.

Approved, June 15, 1954.

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.