

AN ACT TO AMEND THE REVISED ADMINISTRATIVE CODE SO AS TO ABOLISH THE LIMITATION UPON THE POWER OF THE MUNICIPAL BOARD OF MANILA TO TAX AND FIX THE LICENSE FEE ON DEALERS IN NEW ...

Commonwealth Act No. 76, October 24, 1936

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Be it enacted by the National Assembly of the Philippines:

SECTION 1. Subsection (m-2) of section twenty-four hundred and forty-four of the Revised Administrative Code, as inserted by Act Numbered Thirty-six hundred and sixty-nine, is hereby amended to read as follows:

"(m-2) To tax and fix the license fee on (a) dealers in new automobiles or accessories or both, and (6) retail dealers in new merchandise, which dealers are not yet subject to the payment of any municipal tax.

"For the purpose of taxation, these retail dealers shall be classified as (1) retail dealers in general merchandise, and (2) retail dealers exclusively engaged in the sale of (2) textiles including knitted wares, (6) hardwares including glasswares, cooking utensils, electrical goods and construction materials, (c) groceries including toilet articles except perfumery, (d) drugs including medicines and perfumeries, (e) books, including stationery, paper, and office supplies, (f) jewelry, (g) slippers, (h) arms, ammunition, and sporting goods."

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

Approved, October 24, 1936.

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