

AN ACT INSERTING SECTION SEVENTY-NINE-A IN COMMONWEALTH ACT NUMBERED ONE HUNDRED THIRTY-SEVEN, OTHERWISE KNOWN AS THE MINING ACT, TO GRANT TAX EXEMPTIONS TO CERTAIN MINES.

REPUBLIC ACT NO. 3823, June 22, 1963

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

SECTION 1. There is hereby inserted after Section seventy-nine, Chapter VI of the Mining Act, a new section which shall read as follows:

"SEC. 79-A. However, new mines, and old mines which resume operation, when certified to as such by the Secretary of Agriculture and Natural Resources upon the recommendation of the Director of Mines, shall be granted five years complete tax exemptions, except income tax, from the time of its actual bona fide orders for equipment for commercial production.

"If any of the tax-exempt articles acquired under this provision are sold, transferred or otherwise disposed of within a period of five years from such tax-exempt acquisition, all taxes and duties which would have been due at the time of such acquisition shall become due and payable, together with all interests and surcharges, and which amount shall constitute a lien on these properties."

SEC. 2. All laws and regulations, or part thereof, which are inconsistent with the provisions of this Act are hereby amended or repealed.

SEC. 3. This Act shall take effect upon its approval.

Approved, June 22, 1963.

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