

AN ACT AMENDING OR REPEALING CERTAIN SECTIONS OF TITLE IV OF COMMONWEALTH ACT NUMBERED FOUR HUNDRED AND SIXTY-SIX RELATIVE TO SPECIFIC TAXES.

REPUBLIC ACT NO. 56, October 16, 1946

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

SECTION 1. The last paragraph of section one hundred and twenty-three of Commonwealth Act Numbered Four hundred and sixty-six is hereby repealed.

SEC. 2. Section one hundred and thirty-three of Commonwealth Act Numbered Four hundred and sixty-six is hereby amended to read as follows:

"SEC. 133. Specific tax on distilled spirits.—On distilled spirits there shall be collected, except as hereinafter provided, specific taxes as follows:

"(a) If produced from sap of the nipa, coconut, cassava, camote, or buri palm, or from the juice, sirup, or sugar of the cane, per proof liter, forty-five centavos.

"(b) If produced from any other material, per proof liter, one peso and seventy centavos. "This tax shall be proportionally increased for any strength of the spirits taxes over proof spirits. 'Distilled spirits,' as here used, includes all substances known as ethyl alcohol, hydrated oxide of ethyl, or spirits of wine, which are commonly produced by the fermentation and subsequent distillation of grain, starch, molasses, or sugar, or of some sirup or sap, including all dilutions or mixtures; and the tax shall attach to this substance as soon as it is in existence as such, whether it be subsequently separated as pure or impure spirits, or be immediately or at any subsequent time transformed into any other substances either in process of original production or by any subsequent process. " 'Proof spirits' is liquor containing one-half of its volume of alcohol or a specific gravity of seven thousand nine hundred and thirty-nine ten-thousandths at fifteen degrees centigrade. A proof liter means a liter of proof spirits."

SEC. 3. Section one hundred and thirty-four of Commonwealth Act Numbered Four hundred and sixty-six is hereby amended to read as follows:

"SEC. 134. Specific tax on wines.—On wines and imitation wines there shall be collected, per liter of volume capacity regardless of proof, the following taxes:

"(a) Sparkling wines, two pesos.

"(b) Still wines containing fourteen per centum of alcohol or less, twenty-five centavos.

"(e) Still wines containing more than fourteen per centum of alcohol, fifty centavos.

"Imitation wines containing more than twenty-five per centum of alcohol shall be taxed as distilled spirits."

SEC. 4. Section one hundred and thirty-five of Commonwealth Act Numbered Four hundred and sixty-six is hereby amended to read as follows:

"SEC. 135. Specific tax on fermented liquors.—On beer, lager beer, ale, porter, and other fermented liquors (except tuba, basi, tapuy and similar domestic fermented liquors), there shall be collected, on each liter of volume capacity, fifteen centavos."

SEC. 5. Section one hundred and thirty-six of Commonwealth Act Numbered Four hundred and sixty-six is hereby amended to read as follows:

"SEC. 136. Specific tax on products of tobacco.—On manufactured products of tobacco, except cigars, cigarettes, and tobacco specially prepared for chewing so as to be unsuitable for consumption in any other manner, but including all other tobacco twisted by hand or reduced into a condition to be consumed in any manner other than by the ordinary mode of drying and curing; and on all tobacco prepared or partially prepared for sale or consumption, even if prepared without the use of any machine or instrument and without being pressed or sweetened; and on all fine-cut shorts and refuse, scraps, clippings, cuttings, and sweepings of tobacco, there shall be collected on each kilogram, seventy-five centavos. "On tobacco specially prepared for chewing so as to be unsuitable for use in any other manner, on each kilogram, sixty centavos."

SEC. 6. Section one hundred and thirty-seven of Commonwealth Act Numbered Four hundred and sixty-six is hereby amended to read as follows:

"SEC. 137. Specific tax on cigars and cigarettes.—On cigars and cigarettes there shall be collected the following taxes:

"(a) Cigars—

"(1) When the manufacturer's or importer's wholesale price, less the amount of the tax, does not exceed thirty pesos per thousand, on each thousand, two pesos and thirty centavos.

"(2) When the manufacturer's or importer's wholesale price, less the amount of the tax, exceeds thirty pesos but does not exceed sixty pesos per thousand, on each thousand, four pesos and sixty centavos.

"(3) When the manufacturer's or importer's wholesale price, less the amount of the tax, exceeds sixty pesos per thousand, on each thousand, seven pesos.

"(b) Cigarettes—

"(1) When the manufacturer's or importer's wholesale price, less the amount of the tax, is three pesos or less per thousand, on each thousand, two pesos.

"(2) When the manufacturer's or importer's wholesale price, less the amount of the tax, is more than three pesos but not more than four pesos and fifty centavos per thousand, on each thousand, four pesos.

"(3) When the manufacturer's or importer's wholesale price, less the amount of the tax, exceeds four pesos and fifty centavos but not more than six pesos per thousand, on each thousand, five pesos.

"(4) When the manufacturer's or importer's wholesale price less the amount of the tax, exceeds six pesos per thousand, on each thousand, six pesos.

"The maximum price at which the various classes of cigars and cigarettes are sold at wholesale in the factory or in the establishment of the importer to the public shall determine the rate of the tax applicable to such cigars and cigarettes; and if the manufacturer or importer also sells, or allows to be sold, his cigars and cigarettes at wholesale in another establishment of which he is the owner or in the profits of which he has an interest, the maximum sale price in such establishment shall determine the rate of the tax applicable to the cigars and cigarettes therein sold: Provided, however, That when such maximum wholesale price is less than the cost of manufacture or importation plus all expenses incurred until the cigars or cigarettes are finally sold by the manufacturer or importer, such cost plus expenses shall determine the amount of tax to be applied. "Every manufacturer or importer of cigars and cigarettes shall file with the Collector of Internal Revenue, on the date or dates designated by the latter, a sworn statement allowing the maximum wholesale prices of cigars and cigarettes, together with the cost of manufacture or importation plus expenses incurred or to be incurred until the cigars or cigarettes are finally sold and it shall be unlawful to sell said cigars and cigarettes at wholesale at a price in excess of the one specified in the statement required by this Title without previous written notice to said Collector of Internal Revenue."

SEC. 7. Section one hundred and thirty-eight of Commonwealth Act Numbered Four hundred and sixty-six is

hereby amended to read as follows:

"SEC. 138. Specific tax on matches.—On matches there shall be collected:

"(a) On each gross of boxes containing not more than eighty sticks to the box, fifty centavos;

"(b) On each gross of boxes containing over eighty sticks to the box, a proportionate additional tax."

SEC. 8. Section one hundred and thirty-nine of Commonwealth Act Numbered Four hundred and sixty-six is hereby repealed.

SEC. 9. Section one hundred and forty of Commonwealth Act Numbered Four hundred and sixty-six is hereby amended to read as follows;

"SEC. 140. Specific tax on firecrackers.—On all firecrackers, there shall be collected for each kilogram a tax of one peso."

SEC. 10. Section one hundred and forty-one of Commonwealth Act Numbered Four hundred and sixty-six is hereby amended to read as follows:

"SEC. 141. Specific tax on skimmed milk.—On all condensed skimmed milk and on all skimmed milk, in whatever form, from which the cream has been removed entirely or in part, sold in the Philippines, there shall be collected for each kilogram of the gross weight of said milk and container, twenty-five centavos."

SEC. 11. Section one hundred and forty-two of Commonwealth Act Numbered Four hundred and sixty-six is hereby amended to read as follows:

"SEC. 142. Specific tax on manufactured oils and other fuels.—On refined and manufactured mineral oils and motor fuels, there shall be collected the following taxes:

"(a) Kerosene or petroleum, per liter of volume capacity, two centavos;

"(b) Lubricating oils, per liter of volume capacity, five centavos;

"(c) Naphtha, gasoline, and all other similar products of distillation, per liter of volume capacity, seven centavos; and

"(d) On denatured alcohol to be used for motive power, per liter of volume capacity, one-half centavo: Provided, That if the denatured alcohol is mixed with gasoline, the specific tax on which has already been paid, only the alcohol content shall be subject to the tax herein prescribed. For the purposes of this subsection, the removal of denatured alcohol of not less than one hundred eighty degrees proof (ninety per centum absolute alcohol) shall be deemed to have been removed for motive power, unless shown to the contrary."

SEC. 12. Section one hundred and forty-six of Commonwealth Act Numbered Four hundred and sixty-six is hereby amended to read as follows:

"SEC. 146. Specific tax on cinematographic films.—There shall be collected, once only, on cinematographic films imported into or manufactured in the Philippines the following taxes:

" (a) On films of more than eight but not more than sixteen millimeters in width, fifteen centavos per linear meter; and

"(b) On films of more than sixteen millimeters in width, twenty centavos per linear meter. "This tax shall not be collected on any tax paid cinematographic film subsequently returned to the Philippines or on any negative film or unprinted positive film, and any taxes heretofore paid on cinematographic films so returned or on any negative films or unprinted positive films shall be refunded subject to the provisions of section three hundred and nine."

SEC. 13. Section one hundred and forty-seven of Commonwealth Act Numbered Four hundred and sixty-six is hereby amended to read as follows:

"SEC. 147. Specific tax on playing cards.— (a) On each pack of cards containing not more than sixty cards,

there shall be collected a tax of fifty centavos: Provided, however, That when the size of playing cards is two and one-half centimeters by six centimeters or less, there shall be collected a tax of fifty centavos on each pack containing not more than sixty cards. "(b) On each pack containing more than sixty cards, there shall be collected the tax established in subsection (a) and a proportionate additional tax on the number in excess of sixty."

SEC. 14. Section one hundred and forty-eight of Commonwealth Act Numbered Four hundred and sixty-six is hereby amended to read as follows:

"SEC. 148. Specific tax on saccharine.—On saccharine, there shall be collected a tax of seventy-five pesos per kilogram."

SEC. 15. Whenever any of the oils mentioned in section one hundred and forty-two of Commonwealth Act Numbered Four hundred and sixty-six are, during the period of five years from the effective date of this Act, used in aviation, fifty per centum of the specific tax paid thereon shall be refunded by the Collector of Internal Revenue upon the submission of a sworn certificate satisfactory to him proving that the said oils were actually used in aviation.

SEC. 16. This Act shall take effect on October fifteen, nineteen hundred and forty-six.

Approved, October 16, 1946.

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