

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

REPUBLIC ACT NO. 3029, June 07, 1961

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

SECTION 1. Section One hundred and eighty-five of Commonwealth Act Numbered Four hundred and sixty-six, as amended, is hereby further amended by repealing subsections (e), (f), and (m).

SEC. 2. A new section is inserted between sections one hundred eighty-five and one hundred eighty-six of Commonwealth Act Numbered Four hundred and sixty-six, as amended, to read as follows:

"SEC. 185-A. Percentage tax on sales of refrigerators, air-conditioners, beverage coolers, ice cream cabinets, and others.—There shall be levied, assessed and collected once only on every original sale, barter, exchange, or similar transaction intended to transfer ownership of, or title to the articles hereinbelow enumerated a tax equivalent to thirty per centum of the gross selling price or gross value in money of the articles so sold, bartered, exchanged or transferred, such tax to be paid by the manufacturer or producer: Provided, however, That where the articles hereinbelow enumerated are locally manufactured and come under the classification of non-integrated manufactured products as hereinafter defined, the tax shall be fifteen per centum: Provided, further, That where the articles hereinbelow enumerated are locally manufactured and come under the classification of integrated manufactured products as hereinafter defined, the tax shall be seven per centum: Provided, still further, That where the articles enumerated hereinbelow are manufactured out of materials subject to tax under this section, the total cost of such materials, as duly established, shall be deductible from the gross selling price or gross value in money of such manufactured articles;

"(a) Refrigerators of all types;

"(b) Beverage coolers, ice cream cabinets, water coolers, food and beverage storage cabinets, ice-making machines, and mild cooler cabinets, each such article having, or being primarily designated for use with, a mechanical refrigerating unit operated by electricity, gas, kerosene, or other means; and

"(c) Air-conditioning units.

"Any part or accessory of the above-mentioned articles shall be taxed at the same rate as the finished articles.

"The words 'integrated manufactured products' mean articles manufactured in a manufacturing enterprise which undertakes the operations of processing and/or physically converting raw materials such as metal sheets, plastic pellets, wires, rods, extrusion tubings, castings, forgings, and chemical compounds into various intermediate components and parts, and subsequently assembling or fitting them together into completed and finished articles: Provided, however, That not less than eighty per centum of the total quantity, including the compressor unit, if any, of all the aforementioned intermediate components and parts of said products are manufactured by and within the said manufacturing enterprise.

"The words 'non-integrated manufacturer products' mean articles manufactured in a manufacturing enterprise

which undertakes the operations of a manufacturing plant as defined in the preceding paragraph: Provided, however, That not less than fifty per centum of the total quantity of all the aforementioned intermediate components and parts of said products are manufactured by and within the said manufacturing enterprise."

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

Approved, June 7, 1961.

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