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

REPUBLIC ACT NO. 3696, 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. Section one hundred and eighty-three of Commonwealth Act Numbered Four hundred and sixty six as ammennded, is hereby amennded by adding a new subsection which shall read as follows:

> "(c) Sales tax on articles manufactured locally and sold on onstallment basis&mdashWhen the articles are manufactured locally and sold on installment term of at least twelve months, the percentage taxes established in sections one hundred eighty-four, one hundred eighty-five, and one hundred eighty-six of this Code shall be based on the cash prices of the articles, cash price being defined as the price at which an article is offered for sale on cash term to the public without any discount and/or rebate whatsoever during the tax period."

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

Approved, June 22, 1963.

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