

AN ACT TO AMEND SECTIONS ONE HUNDRED AND EIGHTY-TWO, ONE HUNDRED AND NINETY-THREE, SUBSECTIONS (O), (R), AND (S) OF SECTION ONE HUNDRED AND NINETY-FOUR AND SECTION TWO HUNDRED A...

REPUBLIC ACT NO. 42, October 01, 1946

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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-two of Commonwealth Act Numbered Four hundred and sixty-six is hereby amended to read as follows:

"SEC. 182. Fixed tax upon business.— Unless otherwise provided, every person engaging in a business on which the percentage tax is imposed shall pay in full a fixed annual tax of ten pesos for each calendar year or fraction thereof in which such person shall engage in said business.

"Every person who is not required to pay the percentages tax prescribed in sections one hundred and eighty-four, one hundred and eighty-five, and one hundred and eighty-six shall pay in full for each calendar year or fraction thereof in which such person shall engage in business a fixed annual tax based upon his gross annual sales during the preceding calendar year, as follows:

"Six pesos, if the amount of the gross annual sales exceeds two thousand pesos but does not exceed ten thousand Pesos;

"Fifteen pesos, if the amount of the gross annual sales exceeds ten thousand pesos but does not exceed twenty-five thousand pesos;

"Thirty pesos, if the amount of the gross annual sales exceeds twenty-five thousand pesos but does not exceed fifty thousand pesos;

"Seventy-five pesos, if the amount of the gross annual sales exceeds fifty thousand pesos but does not exceed one hundred thousand pesos;

"One hundred fifty pesos, if the amount of the gross annual sales exceeds one hundred thousand pesos but does not exceed two hundred thousand pesos;

"Three hundred pesos, if the amount of the gross annual sales exceeds two hundred thousand pesos but does not exceed five hundred thousand pesos; and

"Four hundred fifty pesos, if the amount of the gross annual sales exceeds five hundred thousand pesos: Provided, That if a merchant is engaged in two or more businesses, one or more of which is subject to, and the others exempt from, the percentage tax, he shall pay the graduate fixed annual tax, provided above, based on the sales not subject to the percentage tax under this Title.

"This tax shall be payable before the person subject to the same begins to engage in the business, and thereafter within the regulation period in the month of January during which the other fixed privilege taxes may be paid without penalty.

"The following shall be exempt from the tax imposed in this section:

"(a) Persons whose gross quarterly sales do not exceed four hundred fifty pesos.

"(b) All persons engaged in public market places exclusively in the sale at retail of domestic meat, fruits, vegetables, game, poultry, fish, and other domestic food products.

"(c) Peddlers and sellers at fixed stands and other similar selling places engaged exclusively in the sale at retail of domestic meat, fruits, vegetables, game, poultry, fish, and similar domestic food products, whose total stock in trade on any one day does not reach a retail value of fifty pesos.

"(d) Producers of commodities of all classes working in their own homes, consisting of parents and children living as one family, when the value of each day's production by each person capable of working is not in excess of five pesos.

"(e) Owners of animal-drawn two-wheeled vehicles.

"(f) Owners of bancas."

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

"SEC. 193. Amount of tax on business.— Fixed taxes on business shall be collected as follows, the amount stated being for the whole year, when not otherwise specified:

"(a) Brewers, one thousand pesos.

"(b) Distillers of spirits, one hundred pesos, if the annual production does not exceed fifty thousand gauge liters; two hundred pesos, if the annual production exceeds fifty thousand gauge liters but does not exceed one hundred gauge liters; four hundred pesos, if the annual production exceeds one hundred thousand gauge liters but does not exceed two hundred fifty thousand gauge liters; and six hundred pesos, if the annual production exceeds two hundred fifty thousand gauge liters; rectifiers of distilled spirits, compounders, and re-packers of wines or distilled spirits, four hundred fifty pesos.

"(c) Wholesale peddlers of distilled, manufactured, or fermented liquors, one hundred fifty pesos.

"(d) Wholesale peddlers of manufactured tobacco, fifty pesos.

"(e) Retail peddlers of distilled, manufactured, or fermented liquor, one hundred pesos.

"(f) Retail peddlers of manufactured tobacco, sixteen pesos.

"(g) Wholesale liquor dealers—

"1. In the City of Manila, six hundred pesos;

"2. In chartered cities other than Manila, four hundred pesos;

"3. In any other place, one hundred fifty pesos.

"(h) Wholesale dealers in fermented liquors, except basi, tuba and tapuy, one hundred fifty pesos.

"(i) Retail liquor dealers, one hundred pesos.

"(j) Retail vino dealers, twenty pesos.

"(k) Retail dealers in fermented liquors, fifty pesos.

"(l) Retail leaf tobacco dealers, thirty pesos,

"(m) Manufacturers of tobacco and manufacturers of cigars or cigarettes—

"1. In the city of Manila, four hundred pesos;

"2. In any other place, one hundred pesos.

"(n) Wholesale tobacco dealers, sixty pesos; retail tobacco dealers, sixteen pesos.

"(o) Manufacturers or importers of playing cards, two hundred pesos.

"(p) Manufacturers, producers, or importers of soft drinks or mineral waters, one hundred pesos.

"(q) Stockbrokers, dealers in securities, real estate brokers, real estate dealers, commercial brokers, customs brokers, and immigration brokers, one hundred fifty pesos,

"(r) Owners of race tracks, for each day on which races are run on any track, five hundred pesos.

"(s) Lending investors—

- "1. In chartered cities and first-class municipalities, three hundred pesos;
- "2. In second-class municipalities, one hundred fifty pesos;
- "3. In third-class municipalities, one hundred fifty pesos; and
- "4. In fourth and fifth-class municipalities and municipal districts, seventy-five pesos: Provided, That lending investors who do business as such in more than one province shall pay a tax of three hundred pesos.

"(t) Business agents (agentes de negocios), sixty pesos.

SEC. 3. Subsections (o), (r), and (s) of section one hundred and ninety-four of Commonwealth Act Numbered Four hundred and sixty-six are hereby amended to read as follows:

"(o) 'Wholesale tobacco dealer' comprehends every person who for himself or on commission sells or offers for sale cigars, cigarettes or manufactured tobacco in larger quantities than two hundred cigars, eight hundred cigarettes or five kilos of manufactured tobacco at any one time, or who sells or offers the same for the purpose of resale, regardless of quantity; 'retail tobacco dealer' comprehends every person who for himself or on commission sell or offers for sale not more than two hundred cigars, not more than eight hundred cigarettes, or not more than five kilos of manufactured tobacco at any one time and not for resale.

"(r) 'Stockbroker' includes all persons whose business it is, for themselves as such brokers or for other brokers, to negotiate purchases or sales of stock, bonds, exchange, bullion, coined money, bank notes, promissory notes, or other securities; 'dealer in securities' includes all persons who for their own account are engaged in the sale of stock, bonds, exchange, bullion, coined money, bank notes, promissory notes, or other securities.

"(s) 'Real estate broker' includes all persons whose business it is, for themselves as such brokers or for other brokers to negotiate purchases or sales of lands, buildings, or interests therein, or to negotiate loans secured by lands, buildings, or interests therein, or to rent real estate for others or to collect rents thereon; 'real estate dealers' includes all persons who for their own account are engaged in the sale of lands, buildings, or interests therein or in leasing real estate."

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

"SEC. 201. Amount of privilege tax on occupation.— Privilege taxes on occupation shall be collected as follows the amount stated being the sum due for the whole year which may be paid annually or semi-annually:

(a) Lawyers, medical practitioners, land surveyors, architects, public accountants, civil, electrical, chemical, mechanical or mining engineers, insurance agents and sub-agents, veterinarians, dental surgeons, opticians, professional appraisers or connoisseurs of tobacco and other domestic or foreign products, licensed ship masters, and marine chief engineers, fifty pesos.

"The term 'mechanical engineers,' as used in this section, means professional mechanical engineers as defined in Commonwealth Act Numbered Two hundred and ninety-four.

"(b) Chief mates, marine second engineers, pharmacists, chiropodists, tattooers, and masseurs, twenty-four pesos."

SEC. 5. This Act shall take effect on October 1, 1946.

Approved, October 1, 1946.

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