

AN ACT TO AMEND SECTION FOURTEEN HUNDRED AND NINETY-FIVE OF ACT NUMBERED TWENTY-SEVEN HUNDRED AND ELEVEN, KNOWN AS THE ADMINISTRATIVE CODE, AS AMENDED BY ACTS NUMBERED THIRTY-TW...

Commonwealth Act No. 122, November 03, 1936

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Be it enacted by the National Assembly of the Philippines:

SECTION 1. Section fourteen hundred and ninety-five of Act Numbered Twenty-seven hundred and eleven, as amended by Acts Numbered Thirty-two hundred and forty-eight, Thirty-two hundred and seventy-four, Thirty-five hundred and twenty-six, and Forty hundred and fifty-eight, is hereby further amended to read as follows:

"SEC. 1495. Specific tax on manufactured oils and other fuels.—On refined and manufactured mineral oils and other motor .fuels, there shall be collected the following taxes:

"(1) Kerosene or petroleum, per liter of volume capacity, one and one-half centavos;

"(2) Lubricating oils, per liter of volume capacity, four centavos;

"(3) Naphtha, gasoline, and all other lighter products of distillation, per liter of volume capacity, five centavos;

"Twenty per centum of all money collected under the provisions of subsections two and three of this Act shall accrue to the provincial roads and bridge funds of the different provinces in proportion to the cedula sales in each province during the previous year and the remaining eighty per centum of said money shall be deposited in the Philippine Treasury to constitute a special fund for the maintenance, reconstruction, improvement, and where practicable, for the construction of provincial and national roads and bridges, to be appointed by the Secretary of Public Works and Communications to the different provinces in the following proportions:

“Twenty per cent equally among all the provinces;

“Twenty per cent in proportion to the combined length of first and second-class roads maintained throughout the previous year in each province;

“Twenty per cent in proportion to the land area;

“Twenty per cent in the discretion of the Secretary of Public Works and Communication for the maintenance, improvement, or construction of interprovincial and coast-to-coast roads or for the maintenance and improvement of roads subject to usually heavy traffic:

Provided, That the Subprovince of Catanduanes should be considered as a province separated and independent from the Province of Albay for the purposes of this law: Provided, however, That chartered cities shall each receive a share equal to that of a province: And provided, further, That the share corresponding to the chartered cities together with the share corresponding to the province to which said cities were formerly attached shall in no case exceed the whole amount which corresponded to the city and the province together prior to their separation.

“The eighty per centum of the funds herein set aside are hereby appropriated exclusively for the maintenance reconstruction, improvement, and where practicable, for the construction of provincial and national roads and bridges: and the said funds shall be expended only upon projects to be designated by the Secretary of Public Works and Communications.

“Whenever the above-mentioned oils are used in aviation, the specific tax 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. 2. This Act shall take effect on January 1, 1937.

Approved, November 3, 1936.

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