

AN ACT INCREASING THE REGISTRATION FEES ON LARGE CATTLE BY AMENDING SECTION 20(c) OF THE LOCAL TAX CODE, AS AMENDED, AND FOR OTHER PURPOSES.

BATAS PAMBANSA BLG. 226, April 16, 1982

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/e9694a28f75d/>

Be it enacted by the Batasang Pambansa in session assembled:

SECTION 1. Subparagraph (c), Section 20, Article 2, Chapter II of Presidential Decree Numbered Two hundred thirty-one, otherwise known as the Local Tax Code, is hereby amended to read as follows:

"(c) Registration fees on large cattle:

- Original certificate of ownership _ _ _ _ _P 5.00

- Transfer certificate of ownership _ _ _ _ _P10.00"

SEC. 2. The President of the Philippines upon the recommendation of the Prime Minister, after public hearing, whenever the cost for registering large cattle s may increase the rates of registration fees by not more than fifty percent or decrease the same by not more than ten percent.

SEC. 3. The Minister of Finance shall, with the approval of the Prime Minister, issue such rules and regulations for the effective implementation of this Act, which shall take effect fifteen day, following its publication in a newspaper of general circulation in the Philippines

SEC. 4. The provisions of Section 6 of Presidential Decree Numbered Nine hundred fourteen and other laws, acts, decrees, executive orders, proclamations, regulations or parts thereof which are inconsistent herewith are hereby repealed or modified accordingly.

SEC. 5. This Act shall take effect upon its approval.

Approved, April 16, 1982.

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.