

AN ACT TO AMEND SECTION TWO HUNDRED FORTY-SIX OF THE NATIONAL INTERNAL REVENUE CODE BY PROVIDING THAT FIVE PER CENTUM OF THE ROYALTIES ON MINERAL LANDS UNDER LEASE AND OF THE AD...

REPUBLIC ACT NO. 834, March 06, 1953

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

SECTION 1. Section two hundred forty-six of Commonwealth Act Numbered Four hundred and sixty-six, known as the National Internal Revenue Code, is amended to read as follows:

"SEC. 246. Definition of the term 'gross output'—Disposition of royalties and ad valorem taxes.—The term 'gross output' shall be interpreted as the actual market value of minerals or mineral products, or of bullion from each mine or mineral lands operated as a separate entity without any deduction for mining, milling, refining, transporting, handling, marketing, or any other expenses: Provided, however, That if the minerals or mineral products are sold or consigned abroad by the lessee or owner of the mine under C. I. F. terms, the actual cost of ocean freight and insurance shall be deducted. The out put of any group of contiguous mining claims shall not be subdivided. Five per centum of the royalties and ad valorem taxes herein provided shall accrue to the municipality where the mines are situated, and ninety-five per centum to the National Treasury."

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

Approved, March 6, 1953.

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