

AN ACT AMEND SECTION ONE HUNDRED AND THIRTY-SEVEN OF COMMONWEALTH ACT NUMBERED FOUR HUNDRED AND SIXTY-SIX, OTHERWISE KNOWN AS THE NATIONAL INTERNAL REVENUE CODE.

REPUBLIC ACT NO. 1479, June 15, 1956

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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 thirty-seven of Commonwealth Act Numbered Four hundred and sixty-six, as last amended by Republic Act Numbered Eight hundred and eighteen, is hereby further amended to read as follows:

"Sec. 137. Specific tax on cigars and cigarettes.— On cigars and cigarettes there shall be collected the following taxes:

"(a) Cigars—

"(1) When the manufacturer's or importer's wholesale price, less the amount of the tax, does not exceed thirty pesos per thousand, on each thousand, two pesos and thirty centavos.

"(2) When the manufacturer's or importer's wholesale price, less the amount of the tax, exceeds thirty pesos but does not exceed sixty pesos per thousand, on each thousand, four pesos and sixty centavos.

"(3) When the manufacturer's or importer's wholesale price, less the amount of the tax, exceeds sixty pesos per thousand, on each thousand, seven pesos.

"(b) Cigarettes—

"(1) On cigarettes containing Virginia type tobacco and/or flu-cured tobacco of seventy-one millimeters or less in length weighing one and one-fourth kilos or less per thousand, not wrapped in tinfoil or cellophane nor packed in cartons or in tin cans, on each thousand, eight pesos: Provided, That if the length exceeds one and one-fourth kilos, the tax shall be increased by one hundred per centum.

"(2) On cigarettes containing Virginia type tobacco and/or flue-cured tobacco of seventy-one millimeters or less in length weighing one and one-fourth kilos or less per thousand, wrapped in tinfoil or cellophane or packed in cartons covered with paraffin or wax paper or in tin cans, on each thousand, twelve pesos: Provided, That if the length exceeds seventy-one millimeters or if the weight per thousand exceeds one and one-fourth kilos, the tax shall be increased by one hundred per centum.

"(3) On cigarettes made of leaf tobacco other than Virginia type tobacco and/or flue-cured tobacco of eighty-one millimeters or less in length weighing one and three-fourth kilos or less per thousand, on each thousand, two pesos and fifty centavos: Provided, That if the length exceeds eighty-one millimeters, or the weight per thousand exceeds one and three-fourth kilos, the tax shall be increased by fifty per centum: Provided, further, That if the length exceeds one hundred twenty-one millimeters, on each thousand the tax shall be increased by one hundred per centum.

"(4) If the cigarettes taxable under subparagraphs (1), (2) and (3) hereof are mechanically wrapped or packed,

the tax shall be increased by one hundred and twenty per centum per thousand cigarettes.

"Cigarettes shall be considered as mechanically wrapped or packed when at any stage of the wrapping or packing, a machine or any mechanical contrivance shall have been used.

" The maximum price at which the various classes of cigars are sold at wholesale in the factory or in the establishment of the importer to the public shall determine the rate of the tax applicable to such cigars; and if the manufacturer or importer also sells, or allows to be sold, his cigars at wholesale in another establishment of which he is the owner or in the profits of which he has an interest, the maximum sale price in such establishment shall determine the rate of the tax applicable to the cigars therein sold: Provided, however, That when such maximum wholesale price is less than the cost of manufacturer or importer, such cost plus expenses shall determine the amount of tax to be applied.

"Every manufacturer or importer of cigars shall file with the Collector of Internal Revenue, on the date or dates designated by the latter, a sworn statement showing the maximum wholesale prices of cigars together with the cost of manufacture or importation plus expenses incurred or to be incurred until the cigars are finally sold and it shall be unlawful to sell said cigars at wholesale at a price in excess of the one specified in the statement required by this Title without previous written notice to said Collector of Internal Revenue. In the case of imported cigars the sworn statement required herein shall be accompanied by verified sales invoices of the manufacturers of the cigars as well as the consular invoice issued by a Philippine Consul, should one be available at the place of origin or shipment.

"Every manufacturer or importer of cigarettes shall file with the Collector of Internal Revenue, on the date or dates designated by the latter, a sworn statement showing the brand or brands of cigarettes manufactured or imported, their corresponding length in millimeters and weight in kilos per thousand cigarettes, whether containing flue-cured tobacco, wrapped in cellophane or tin foil, or packed in cartons with paraffin or wax paper, or in tin cans, and whether the cigarettes are mechanically wrapped or packed. In the case of imported cigarettes, the sworn statement required herein shall, in addition to the above information, be accompanied by a verified commercial invoice of the manufacturer of the cigarettes as well as the consular invoice issued by a Philippine Consul, if any, containing the information that Philippine Internal Revenue strip stamps have been affixed to each and every pack of cigarettes and that each pack bears the inscription 'For export to the Philippines.'

"If the government of a foreign country permits the revenue stamps of such country to be affixed in the Philippines to tobacco (including cigars) or snuff manufactured in the Philippines and imported into such foreign country internal revenue stamps of the Philippines may be affixed to tobacco (including cigars) or snuff manufactured in such foreign country to be imported into the Philippines from such foreign country, under such rules and regulations as the Collector of Internal Revenue with the approval of the Secretary of Finance may prescribe."

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

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