

AN ACT AMENDING SECTIONS ONE HUNDRED EIGHTY-TWO AND ONE HUNDRED EIGHTY-NINE OF THE NATIONAL INTERNAL REVENUE CODE, BY PROVIDING AN ANNUAL GRADUATED FIXED TAX ON RICE AND CORN MI...

REPUBLIC ACT NO. 3704, June 22, 1963

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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 eighty-two of the National Internal Revenue Code, as amended, is further amended by adding to paragraph (3) thereof a new sub-paragraph, hereinafter to be; known as subparagraph (x), to read as follows:

"(x) Operators or owners of rice or corn mills shall be subject to an annual graduated fixed tax based upon total capacity per machine in accordance with the following schedul

"Corn mill, not exceeding one hundred cavaness per twelve hour capacity

P30.00

"Corn mill, exceeding one hundred cavaness per twelve hour capacity

45.00

"Kiskisan" type, not exceeding one hundred cavaness of palay per twelve hour capacity

50.00

"Kiskisan" type, exceeding one hundred cavaness of palay per twelve hour capacity

75.00

"Cono," of not exceeding one hundred cavaness of palay per twelve hour capacity

200.00

"Cono," of not exceeding two hundred cavaness of palay per twelve hour capacity

400.00

"Cono," of not exceeding three hundred cavaness of palay per twelve hour capacity

600.00

"Cono," of not exceeding four hundred cavaness of palay per twelve hour capacity

900.00

"Cono," of not exceeding five hundred cavaness of palay per twelve hour capacity

1,300.00

"Cono," of not exceeding six hundred cavanese of palay per twelve hour capacity

1,800.00

"Cono," of not exceeding seven hundred cavanese of palay per twelve hour capacity

2,500.00

"Cono," of not exceeding eight hundred cavanese of palay per twelve hour capacity

3,200.00

"Cono," of not exceeding nine hundred cavanese of palay per twelve hour capacity

4,000.00

"Cono," of over one thousand cavanese of palay per twelve hour capacity "

4,800.00

SEC. 2. The first paragraph of Section one hundred and eighty-nine of the National Internal Revenue Code, as amended, is further amended to read as follows:

"SEC. 189. Percentage tax upon proprietors or operators of rope factories, sugar centrals, coconut oil mills, cassava mills and desiccated coconut factories.—Proprietors or operators of rope factories, sugar centrals, coconut oil mills, cassava mills and desiccated coconut factories shall pay a tax equivalent to two per centum of the gross value in money of all rope, sugar, coconut oil, cassava flour or starch, and desiccated coconut manufactured or milled by them, including the by-products of the raw materials from which said articles are produced or manufactured, such tax to be based on the actual selling price or market value of these articles at the time they leave the factory or mill warehouse: Provided, however, That this tax shall not apply to ropes, coconut oil, and the by-products of copra from which it is produced or manufactured, and desiccated coconuts if such oil, copra, by-product and desiccated coconuts shall be removed for exportation and are actually exported without returning to the Philippines, whether so exported in their original state, as an ingredient or part of any manufactured article or product."

SEC. 3. This Act shall take effect upon its approval.

Approved, June 22, 1963.

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