AN ACT TO AMEND SUBSECTION (h), SECTION ONE HUNDRED EIGHTY-FIVE OF COMMONWEALTH ACT NUMBERED FOUR HUNDRED SIXTY-SIX, OTHERWISE KNOWN AS THE NATIONAL INTERNAL REVENUE CODE.

REPUBLIC ACT NO. 2662, June 18, 1960

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

SECTION 1. Subsection h, Section one hundred eighty-five of Commonwealth Act Numbered Four hundred sixty-six, is amended to read as follows:

> "(h) Firearms and cartridges or other forms of ammunition, except those locally manufactured: Provided, however, That no tax shall be collected on .22-caliber firearms and cartridges as well as other forms of ammunition sold or delivered directly to the Armed Forces of the Philippines or to any government instrumentality or agency as well as to any organization and persons engaged in maintaining peace and order for their use or issue."

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

Approved, June 18, 1960.

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