

AN ACT TO FURTHER AMEND SECTION THREE HUNDRED AND THIRTY-SIX OF COMMONWEALTH ACT NUMBERED FOUR HUNDRED AND SIXTY-SIX, AS AMENDED BY SECTION TWELVE OF REPUBLIC ACT NUMBERED FORTY...

REPUBLIC ACT NO. 445, June 07, 1950

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/f21b1d4e88df/>

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

SECTION 1. Section three hundred and thirty-six of Commonwealth Act Numbered Four hundred and sixty-six, as amended, by section twelve of Republic Act Numbered Forty-eight, is hereby further amended to read as follows:

"SEC. 336. Language in which books are to be kept: translations.-All such corporations, companies, partnerships, or persons shall keep the books or records mentioned in section three hundred and thirty-four hereof in a native language, English, or Spanish: Provided, however, That if in addition to said books or records the taxpayer keeps other books or records in a language other than a native language, English, or Spanish, he shall make a true and complete translation of all the entries in such other books or records into a native language, English, or Spanish, and the said translation must be made by the bookkeeper of such taxpayer, or, in his absence, by his manager and must be certified under oath as to its correctness by the said bookkeeper or manager, and shall form an integral part of the books of accounts aforesaid. The keeping of such books or records in any language other than a native language, English or Spanish, is hereby prohibited."

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

Approved, June 7, 1950.

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.