

AN ACT AMENDING SECTION THREE OF COMMONWEALTH ACT NUMBERED FIVE HUNDRED SIXTY-SEVEN.

REPUBLIC ACT NO. 1583, June 16, 1956

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

SECTION 1. Section three of Commonwealth Act Numbered Five hundred sixty-seven, entitled "An Act to adjust and stabilize the sugar industry and to raise revenue for the purpose by increasing the tax on the manufacturers of sugar and imposing a tax on the owners of sugar lands held by others under lease or other contract, granting the right to use said lands for a consideration," is amended to read as follows:

"SEC. 3. When any land devoted to the cultivation of sugar cane is ceded to others by the owner or by the person in control thereof, for a consideration, under a contract of lease or otherwise, such owner or the person in control thereof shall pay a tax equivalent to the difference between the money value of the rental or consideration collected and the amount representing twenty per centum of the assessed value of such land."

SEC. 2. This Act shall take effect upon its approval and shall have retroactive effect on all pending cases.

Approved, June 16, 1956.

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