

AN ACT TO AMEND ACT NUMBERED THIRTY-NINE HUNDRED AND NINETY-SEVEN BY TRANSFERRING THE DUTY TO COLLECT THE RADIO REGISTRATION FEES PROVIDED FOR IN SAID ACT, AND EXTENDING THE APP...

Commonwealth Act No. 107, October 29, 1936

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Be it enacted by the National Assembly of the Philippines:

SECTION 1. A new section is hereby inserted between sections four and five of Act Numbered Thirty-nine hundred and ninety-seven, which shall be known as section four (A) and shall read as follows:

"SEC. 4(A). Transfer of duty to collect radio registration fees and application of Internal Revenue Laws.—The duty pertaining to the collection of radio registration fees heretofore performed by the Radio Registration Office created or designated under Act Numbered Thirty-eight hundred and forty-six shall be performed by the Collector of Internal Revenue and the registration of radio receiving sets shall be made with the said official. All special or general administrative provisions of law relative to assessment, remission, collection, and refund of internal-revenue taxes, and consistent with the provisions of this Act, are made extensive and applicable to the fees herein imposed."

SEC. 2- Section seven of Act Numbered Thirty-nine hundred and ninety-seven is hereby amended by adding thereto a new subsection which shall read as follows:

"(e) Collection expenses.—Salaries of employees appointed by the Collector of Internal Revenue for the collection of radio registration fees and necessary expenses incident to the registration of radio receiving sets and the collection of fees due thereon."

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

Approved, October 29, 1936.

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