

AN ACT TO AMEND SUBSECTION (B) OF SECTION ONE HUNDRED EIGHTY-TWO AND THE FIRST PARAGRAPH OF SECTION ONE HUNDRED NINETY-ONE OF THE NATIONAL INTERNAL REVENUE CODE, AS AMENDED.

REPUBLIC ACT NO. 4574, June 19, 1965

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

SECTION 1. Subsection (B) of Section one hundred eighty-two of the National Internal Revenue Code, as amended, is hereby further amended to read as follows:

"(B) On Occupation.—Annual taxes on occupation shall be collected as follows:

"(1) Seventy-five pesos:

"(a) Lawyers, medical practitioners, architects, interior decorators, certified public accountants, civil, electrical, chemical, mechanical, mining or sanitary engineers, insurance agents and sub-agents, customs brokers, marine surveyors, actuaries, registered master plumbers, veterinarians, dental surgeons, opticians, commercial aviators, professional appraisers or connoisseurs of tobacco and other domestic or foreign products, licensed ship masters and marine chief engineers;

"(b) Mechanical plant engineers, junior mechanical engineers and certified plant mechanics, unless he or she is a professional mechanical engineer and has paid the corresponding fixed tax for mechanical engineers.

"The term 'mechanical engineers', as used herein, means professional mechanical engineers as defined in Commonwealth Act Numbered Two hundred and ninety-four.

"(2) Fifty pesos:

"(a) Land surveyors, chief mates, marine second engineers, pharmacists, registered nurses, chiropractors, tattooers, masseurs, pelotaris, jockeys, professional actors or actresses, stage performers, hostesses, statisticians, dietitians, commercial stewards and stewardesses, flight attendants, insurance adjusters and embalmers;

"(b) Midwives, unless he or she is a registered nurse and has paid the corresponding fixed tax for nurses;

"(c) Chemists, unless he or she is a registered chemical engineer and has paid the corresponding fixed tax for chemical engineers;

"(d) Associate electrical engineers, unless he or she is a professional electrical engineer and has paid the corresponding fixed tax for electrical engineers;

"(e) Marine officer, unless he is a marine engineer or second engineer and has paid the corresponding fixed tax for marine engineers or second engineers.

"Every professional legally authorized to practice his profession, who has paid the corresponding annual privilege tax on professions as herein imposed, shall be entitled to practice the profession for which he has

been duly qualified under the law, in all parts of the Philip-pines without being subject to any other tax, charge, license or fee for the practice of such profession: Provided, however, That they have paid to the office concerned the registration fees required by their respective professions: Provided, further, That any amount collected in excess of the rates in effect prior to January one, nineteen hundred and fifty-seven, shall be refunded or credited to the tax-payer concerned subject to the provisions of Section three hundred and nine of this Code: And provided, finally, That any such professional employed and performing duties in such professional capacities but without the permission to practice their profession during or after office hours to private or personal clienteles are hereby exempted from the payment of such annual occupational taxes."

SEC. 2. The first paragraph of Section one hundred ninety-one of the same Code, as amended, is hereby further amended to read as follows:

"SEC. 191. Percentage tax on road, building, irrigation, artesian well, waterworks, and other construction work contractors, proprietors or operators of dockyards, and others.—Road, building, irrigation, artesian well, water-works, and other construction work contractors; arrastre contractors; persons engaged in the installation of gas or electric light, heat, or power; persons selling water, light, or power, except those paying a franchise tax; proprietors or operators of dockyards, mine-drilling apparatus, smelt-ing plants, engraving plants, plating establishments, plas-tic lamination establishments, vulcanizing and recapping establishments; establishments for washing and/or greas-ing of motor vehicles, battery charging, planning or surfac-ing and recutting of lumber; sawmills under contract to saw and/or cut logs belonging to others; drycleaning or dyeing establishments; steam laundries, laundries using washing machines; photographic studios, telephone or tele-graph lines or exchanges, broadcasting or wireless stations; funeral parlors, shops for the construction or repair of bicycles or vehicles of any kind, mechanical devices, instru-ments, apparatus, or furniture of any kind, shoe repairing by machine or any mechanical contrivance, and tailor shops; beauty parlors, dressmakers, milliners, hatters, keepers of hotels, lodging houses, stevedores, warehousemen, regis-tered master plumber contractors, smith, house or sign painters; lithographers, publishers, except those engaged in the publication or printing and publication of any news-paper, magazine, review or bulletin which appears at reg-ular intervals, with fixed prices for subscription and sale, and which is not devoted principally to the publication of advertisements; printers and bookbinders, business agents and other independent contractors, except persons, associations and corporations under contract for embroidery and apparel for export as well as their agents and con-tractors shall pay a tax equivalent to three per centum of their gross receipts."

SEC. 3. This Act shall take effect upon its approval; except the taxes on additional occupations herein provided, which shall commence in the year nineteen hundred and sixty-six.

Approved, June 19, 1965.

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