

AN ACT TO EXTEND THE PERIOD FOR THE FILING OF RETURNS AND THE PAYMENT OF TAXES UNDER COMMONWEALTH ACT NUMBERED FOUR HUNDRED AND SIXTY-SIX, OTHERWISE KNOWN AS THE NATIONAL INTERN...

Commonwealth Act No. 722, November 01, 1945

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/feabc777effc/>

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

SECTION 1. The period for the making, rendering and filing of notices, returns, statements or reports of gross sales, receipts, earnings, gross value of output, value of real property, income, premiums, or resources of banks under Commonwealth Act Numbered Four hundred and sixty-six, otherwise known as the National Internal Revenue Code, as amended, and any other laws administered by the Bureau of Internal Revenue, which had become due on or after December eight, nineteen hundred forty-one but not later than August thirty-first, nineteen hundred forty-five, and no penalty of any kind shall be collected on such notices, returns, statements or reports if filed on or before December thirty first, nineteen hundred forty-five: Provided, however, That the extension herein granted shall not apply to returns, statements, or reports of gross sales, receipts, earnings, gross value of output for any tax period of the calendar year nineteen hundred forty five subject to the percentage taxes under Title V of the Code.

SEC. 2. The period for the payment of taxes, fees, and charges levied or imposed under the National Internal Revenue Code, as amended, and any other laws administered by the Bureau of Internal Revenue, which had become due and payable on or after December eight, nineteen hundred forty-one but not later than August thirty-first, nineteen hundred forty-five is extended until the last day of February, nineteen hundred forty-six and no penalty of any kind shall be added to such taxes, fees, and charges if paid on or before the last day of February, nineteen hundred forty-six: Provided, however, That the extension herein granted shall not apply to the percentage taxes under Title V of the Code for any tax period of the calendar year nineteen hundred forty-five.

SEC. 3. The interest, if any, provided for late payment of taxes in the National Internal Revenue Code, as amended, or in any other laws administered by the Bureau of Internal Revenue, shall not be collected for the period from December eight, nineteen hundred forty-six, inclusive, on unpaid taxes which had accrued and become payable before December eight, nineteen hundred forty-one.

SEC. 4. The running of the period of limitation or prescription provided in sections three hundred thirty-one and three hundred thirty-two of the National Internal Revenue Code, as amended, and in Act Numbered Three thousand three hundred and twenty-six, as amended, shall be suspended for the period from December eight, nineteen hundred forty-one to the last day of February, nineteen hundred forty-six inclusive.

SEC. 5. This Act shall take effect upon its approval.

Approved, November 1, 1945.

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.