

[REPUBLIC ACT NO. 5470, May 30, 1969]

**AN ACT AMENDING SECTION THREE OF REPUBLIC ACT
NUMBERED FIVE THOUSAND FOUR HUNDRED AND FORTY-
EIGHT.**

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

SECTION 1. Section three of Republic Act Numbered Five thousand four hundred and forty-eight is hereby amended to read as follows:

"SEC. 3. Imposition of additional tax on privately-owned passenger automobiles, motorcycles and scooters.¶An additional tax is hereby imposed on every new or current model of privately-owned passenger automobile, motorcycle and scooter to be paid by the owner thereof, in the amount based on the respective shipping or factory weight of private passenger automobiles as indicated in the following schedule: edwin

(1) 1,000 kilos or less	P35.00
1,001 kilos to 1,500 kilos	100.00
1,501 kilos to 2,000 kilos	250.00
2,001 kilos and above	450.00

Provided, however, That the owner of a private motorcycle and scooter shall pay a fixed additional tax of P15.00, and that of a jeep, P20.00: *Provided, finally,* That on all used automobile, motorcycle or jeep other than current model, the taxes above prescribed shall be reduced by ten percent (10%) for each-year after its manufacture and/or assembly but in no case shall the additional tax assessed and collected from the owner thereof be less than thirty per cent (30%) of the full tax.

"The additional tax imposed herein shall be collected at the same time, in the same manner and subject to the same penalties as the registration fees imposed under Republic Act Numbered Four thousand one hundred thirty-six : *Provided, however,* That from the effectivity of this Act, the words "Science Tax" shall be printed across all official receipts issued covering the payment of the tax herein imposed."

SEC. 2. All executive orders, rules, regulations or parts thereof which are inconsistent with the provisions of this Act are hereby repealed, amended or modified accordingly.

SEC. 3. This Act shall take effect as of January 1, 1969: *Provided,* That owners of private passenger automobiles, motorcycles, scooters or jeeps who may have paid amounts in excess of the rates hereinabove prescribed shall, upon presentation to the agency of the Land Transportation Commission which issued the official receipt covering such excess payment, be entitled to the credit of such amount to the