

[**REPUBLIC ACT NO. 3841, June 22, 1963**]

AN ACT TO AMEND CERTAIN SECTIONS OF COMMONWEALTH ACT NUMBERED FOUR HUNDRED SIXTY-SIX, OTHERWISE KNOWN AS THE NATIONAL INTERNAL REVENUE CODE, AS AMENDED.

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

SECTION 1. Subsection (b) of Section twenty-two of Commonwealth Act Numbered Four hundred sixty-six, as amended, is hereby further amended to read as follows:

*"(b) Non-resident alien not engaged in trade or business within the Philippines.—*There shall be levied, collected and paid for each taxable year upon the entire income received from all sources within the Philippines by every non-resident alien individual not engaged in trade or business "within the Philippines as interest, dividends, rents, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable annual or periodical or casual gains, profits and income, and capital gains a tax equal to twenty *per centum* of such income: *Provided*, That if the total income received by such nonresident alien individual from all sources within the Philippines exceeds twenty-three thousand eight hundred pesos, the rates established in Section twenty-one shall apply, but in no case shall the tax imposed under this subsection be less than twenty *per centum* of the total income."

SEC. 2. Subsection (b) (1) of Section twenty-four of the same Act, as amended, is further amended to read as follows:

*"(b) Tax on foreign corporations.—(1) Non-resident corporations.—*There shall be levied, collected and paid for each taxable year, in lieu of the tax imposed by the preceding paragraph, upon the amount received by every foreign corporation not engaged in trade or business within the Philippines, from all sources within the Philippines, as interest, dividends, rents, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinate annual or periodical or casual gains, profits and income, and capital gains, a tax equal to thirty *per centum* of such amount."