

**[ REPUBLIC ACT NO. 2212, May 15, 1959 ]**

**AN ACT TO AMEND SECTIONS ONE AND FOUR OF REPUBLIC ACT  
NUMBERED TWENTY HUNDRED SEVENTY, ENTITLED "AN ACT TO  
PROVIDE FOR NATIONAL TAX CENSUS."**

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

SECTION 1. Section one of Republic Act Numbered Twenty hundred seventy is amended to read as follows:

"SECTION 1. Every resident of the Philippines over eighteen years of age, every guardian of minors and executor or administrator of estates and every corporation, joint stock company, partnership, joint account or association, whether domestic or resident foreign, shall within the month of February of 1962, and thereafter within the same month every four years, file with the city or municipal treasurer in such form as the Commissioner of Internal Revenue, with the approval of the Secretary of Finance, shall prescribe, without charge to such resident, corporation, joint stock company, partnership, joint account or association, a statement under oath showing: in the case of a corporation, joint stock company, partnership, joint account or association: (1) the name of the business or businesses engaged in, (2) form of organization, (3) name and nationality of president, (4) name and nationality of manager thereof and (5) list of stockholders, partners or members of associations with their respective holdings; in the case of individuals: (1) name, (2) age, (3) sex, (4) nationality (if alien, the number of the Alien Registration Certificate), and aliases used, or authorized to be used, if any, (5) address, (6) occupation, (7) place of business, (8) wife's or husband's name, age, sex, occupation and place of business, and (9) the members of his family, age and sex; and in both cases: (1) real property-owned, stating the nature thereof, location and assessed value thereof, and the annual gross income therefrom during the preceding year, (2) property held under lease stating also the nature, location and assessed value thereof and the annual income during the preceding year, (3) businesses subject to tax giving the nature and location thereof and the annual gross receipts or earnings during the preceding year, (4) stocks in corporations or shares in partnership or associations, (5) inventories of assets particularly machineries and buildings, merchandise on hand, unfinished goods and raw materials on hand, short and long-term receivables, and investments in stocks and bonds, (6) professions or occupations, stating the kind and location thereof and the annual salaries or gross receipts or earnings during the preceding year, and (7) personal properties except those worth less than five hundred pesos: *Provided, however,* That persons who failed to file their tax census declaration on or before