

[REPUBLIC ACT NO. 2258, June 19, 1959]

AN ACT TO AMEND SECTIONS ONE HUNDRED AND THIRTY-THREE, ONE HUNDRED AND THIRTY-FOUR AND ONE HUNDRED AND THIRTY-FIVE OF COMMONWEALTH ACT NUMBERED FOUR HUNDRED AND SIXTY-SIX, OTHERWISE KNOWN AS THE NATIONAL INTERNAL REVENUE CODE.

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

SECTION 1. Section one hundred thirty-three of Commonwealth Act Numbered Four hundred sixty-six, as amended, is hereby further amended to read as follows:

"SEC. 103. *Specific tax on distilled spirits.*—On distilled spirits there shall be collected subject to the provisions of section one hundred and twenty-eight of the Act, except as hereinafter provided, specific taxes as follows:

"(a) If produced from sap of the nipa, coconut, cassava camote, or buri palm, or from the juice, syrup, or sugar of the cane, per proof liter, seventy centavos.

"(b) If produced from any other materials per proof liter, fifteen pesos.

"This tax shall be proportionally increased for any strength of the spirits taxed over proof spirits.

" 'Distilled spirits', as here used, include all substances known as ethyl alcohol, hydrated oxide of ethyl, or spirits of wines which are commonly produced by the fermentation and subsequent distillation of grain, starch, molasses, or sugar, or of some syrup or sap, including all dilutions or mixtures; and the tax shall attach to this substance as soon as it is in existence as such, whether it be subsequently separated as pure or impure spirits, or be immediately or at any subsequent time transformed into any other substances either in process of original production or by any subsequent process.

" 'Proof spirits' is liquor containing one-half of its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten-thousandths at fifteen degrees centigrade. A proof liter means a liter of proof spirits."

SEC. 2. Section one hundred thirty-four of Commonwealth Act Numbered Four hundred sixty-six, as amended, is hereby further amended to read as follows:

"SEC. 134. *Specific tax on wines.*—On wines and imitation wines there shall be collected, per liter of volume capacity, the following taxes:

"(a) Sparkling wines, regardless of proof, twelve pesos.

"(b) Still wines containing fourteen *per centum* of alcohol or less, except