

[REPUBLIC ACT NO. 1538, June 16, 1956]

AN ACT REQUIRING THE PRESENTATION OF PROOF OF THE FILING OF INCOME TAX RETURNS AND CERTIFICATION OF THE PAYMENT OF TAXES DURING THE PRECEDING YEAR BEFORE ISSUING ANY LICENSE OR PERMIT TO ENGAGE IN ANY TRADE, BUSINESS OR OCCUPATION OR PRACTICE A PROFESSION.

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

SECTION 1. No person, partnership, association or corporation required by law to file an income tax return shall be issued a license to engage in any trade, business or occupation or practice a profession unless he shall have presented to the officer issuing such license or permit proof that he has filed his income tax return during the preceding year and that income taxes due have been paid thereon. For the purpose of this Act, a copy of such income tax return on which is shown a certification or statement by the Collector of Internal Revenue or his duly authorized representative that the original has been filed with and received by him or a certification or statement by the Collector of Internal Revenue or his duly authorized representative that the aforesaid income tax return has been duly filed with and received by him even without the copy of such income tax return, and the corresponding receipts showing payment of all income taxes due thereon shall be sufficient proof.

Any person, partnership, association or corporation who obtains a license mentioned in the preceding paragraph without presenting the aforementioned certification of the Collector of Internal Revenue or his duly authorized representative, under the pretext that he or it is not required by law to file an income tax return when in truth he or it is so required, or under any other misrepresentation, shall be liable to a fine of not more than five hundred pesos or imprisonment of not more than one year, or both, in the discretion of the court. In the case of a partnership, association or corporation, the manager or the equivalent officer thereof shall be held responsible and in addition the license issued shall be revoked.

SEC. 2. This Act shall take effect upon its approval.

Approved, June 16, 1956.



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