

**[ REPUBLIC ACT NO. 1188, June 20, 1954 ]**

**AN ACT CLASSIFYING AS A TRUCK INSTEAD OF AS AN  
AUTOMOBILE THE MOTOR VEHICLE POPULARLY KNOWN AS  
JEEP, FOR THE PURPOSES OF THE IMPOSITION AND  
COLLECTION OF THE SALES TAX.**

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

SECTION 1. For purposes of the imposition and collection of the sales tax, the motor vehicle technically denominate "one-fourth ton truck, four by four" and popularly known as the jeep, is hereby classified as a truck, and every original sale, barter, exchange or similar transaction involving the transfer of ownership of, or title to, said motor vehicle shall be subject to the payment of the tax provided for in section one hundred eighty-six of the National Internal Revenue Code, as amended.

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

Enacted, without Executive approval, June 20, 1954.



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