

[REPUBLIC ACT NO. 818, August 05, 1952]

AN ACT TO FURTHER AMEND SUBPARAGRAPHS (1) AND (2) OF SUBSECTION (b) OF SECTION ONE HUNDRED THIRTY-SEVEN OF 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. Subparagraphs (1) and (2) of subsection (b) of section one hundred thirty-seven of Commonwealth Act Numbered Four hundred sixty-six, otherwise known as the National Internal Revenue Code, as amended, are hereby further amended so that said subsection shall have four subparagraphs, which shall read as follows:

"(1) On cigarettes containing Virginia type tobacco and/or flue-cured tobacco of seventy-one millimeters or less in length weighing one and one-fourth kilos or less per thousand, not wrapped in tinfoil or cellophane nor packed in cartons or in tin cans, on each thousand, six pesos: *Provided*, That if the length exceeds seventy-one millimeters or if the weight per thousand exceeds one and one-fourth kilos, the tax shall be increased by one hundred *per centum*.

"(2) On cigarettes containing Virginia type tobacco and/or flue-cured tobacco of seventy-one millimeters or less in length weighing one and one-fourth kilos or less per thousand, wrapped in tinfoil or cellophane or packed in covered with paraffin or wax paper or in tin cans, on each thousand, ten pesos: *Provided*, That if the length exceeds seventy-one millimeters or if the weight per thousand exceeds one and one-fourth kilos, the tax shall be increased by one hundred *per centum*.

"(3) On cigarettes made of leaf tobacco other than Virginia type tobacco and/or flue-cured tobacco of eighty-one millimeters or less in length weighing one and three-fourth kilos or less per thousand, on each thousand, two pesos and fifty centavos: *Provided*, That if the length exceeds eighty-one millimeters, or the weight per thousand exceeds one and three-fourth kilos, the tax shall be increased by fifty *per centum*: *Provided, further*, That if the length exceeds one hundred twenty-one millimeters, on each thousand, the tax shall be increased by one hundred *per centum*.

"(4) If the cigarettes taxable under subparagraphs (1), (2) and (3) hereof are mechanically wrapped or packed, the tax shall be increased by one hundred and twenty *per centum* per thousand cigarettes.