

[REPUBLIC ACT NO. 592, January 30, 1951]

AN ACT TO AMEND SECTIONS ONE HUNDRED AND THIRTY-THREE AND ONE HUNDRED THIRTY-FIVE OF COMMONWEALTH ACT NUMBERED FOUR HUNDRED AND SIXTY-SIX, OTHERWISE KNOWN AS 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. Section one hundred and thirty-three of Commonwealth Act Numbered Four hundred and sixty-six, as amended, is hereby further amended to read as follows:

"SEC. 133. *Specific tax on distilled spirits.*-On distilled spirits there shall be collected subject to the provisions of section one hundred and twenty-eight of this 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, ten 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.

" '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 and thirty-five of Commonwealth Act Numbered Four hundred and sixty-six, as amended, is hereby further amended to read as follows:

"SEC. 135. *Specific tax on fermented liquors.*-On beer, lager beer, ale, porter, and other fermented liquors, except tuba, basi, tapuy and similar domestic fermented liquors, there shall be collected, on each liter of volume capacity, twenty-five centavos."

SEC. 3. *Date of effectivity.*-This Act shall take effect on January 1, 1951.

Approved, January 30, 1951.
