

[REPUBLIC ACT NO. 589, September 22, 1950]

AN ACT TO AMEND SECTIONS ONE HUNDRED AND THIRTY-THREE, ONE HUNDRED AND THIRTY-FOUR, ONE HUNDRED AND THIRTY-FIVE, ONE HUNDRED AND THIRTY-SEVEN, ONE HUNDRED AND FORTY, AND ONE HUNDRED AND FORTY-SEVEN 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 last amended by section one of Republic Act Numbered Two hundred and nineteen, is hereby further amended to read as follows:

SEC. 133. Specific tax on distilled spirits.—On distilled spirits there shall be collected, 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, sixty centavos.

"(b) If produced from any other materials, per proof liter, seven 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 value 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-four of Commonwealth Act Numbered Four hundred and sixty-six, as last amended by section two of Republic Act Numbered

Two hundred and nineteen, 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, eight pesos.

"(b) Still wines containing fourteen per centum of alcohol or less, except those produced from casuy and duhat, seventy-five centavos.

"(c) Still wines containing more than fourteen per centum of alcohol, one peso and fifty centavos.

"Imitation wines containing more than twenty-five per centum of alcohol shall be taxed as distilled spirits."

SEC. 3. Section one hundred and thirty-five of Commonwealth Act Numbered Four hundred and sixty-six, as last amended by section three of Republic Act Numbered Two hundred and nineteen, 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 centavos."

SEC. 4. Section one hundred and thirty-seven of Commonwealth Act Numbered Four hundred and sixty-six, as amended by section four of Republic Act Numbered Two hundred and nineteen, is hereby further amended to read as follows:

"SEC. 137. Specific tax on cigars and cigarettes.—On cigars and cigarettes there shall be collected the following taxes:

"(a) Cigars—

"(1) When the manufacturer's or importer's wholesale price, less the amount of the tax, does not exceed thirty pesos per thousand, on each thousand, two pesos and thirty centavos.

"(2) When the manufacturer's or importer's wholesale price, less the amount of the tax, exceeds thirty pesos but does not exceed sixty pesos per thousand, on each thousand, four pesos and sixty centavos.

"(3) When the manufacturer's or importer's wholesale price, less the amount of the tax, exceeds sixty pesos per thousand, on each thousand, seven pesos.

"(B) Cigarettes—

"(1) On cigarettes wrapped in tinfoil or cellophane, or packed in cartons covered with paraffin or wax paper, when the manufacturer's or importer's wholesale price, less the amount of the tax, is five pesos or less per thousand, on each thousand, six pesos, but the tax shall be increased by one hundred per centum if the cigarettes are mechanically