

[REPUBLIC ACT NO. 419, June 18, 1949]

**AN ACT TO AMEND SECTION ONE HUNDRED THIRTY-SEVEN OF
THE NATIONAL INTERNAL REVENUE CODE, AS AMENDED BY
REPUBLIC ACTS NUMBERED FIFTY-SIX AND TWO HUNDRED AND
NINETEEN.**

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

SECTION 1. Section one hundred and thirty-seven of the National Internal Revenue Code, as amended by section six of Republic Act Numbered Fifty-six and 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 tax, exceeds sixty pesos per thousand, on each thousand, seven pesos.

"(b) Cigarettes—

"(1) When the manufacturer's or importer's wholesale price, less the amount of the tax, is three pesos and fifty centavos or less per thousand, on each thousand, two pesos.

"(2) When the manufacturer's or importer's wholesale price, less the amount of the tax, is more than three pesos and fifty centavos but not more than four pesos and fifty centavos per thousand, on each thousand, six pesos.

"(3) When the manufacturer's or importer's wholesale price, less the amount of the tax, exceeds four pesos and fifty centavos but not more than six pesos per thousand, on each thousand, eight pesos.

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

"The maximum price at which the various classes of cigars and cigarettes are sold at wholesale in the factory or in the establishment of the