

[REPUBLIC ACT NO. 396, June 18, 1949]

AN ACT TO FURTHER AMEND SECTIONS ONE HUNDRED AND EIGHTY-FOUR AND ONE HUNDRED AND EIGHTY-FIVE OF COMMONWEALTH ACT NUMBERED FOUR HUNDRED AND SIXTY SIX OTHERWISE KNOWN AS THE NATIONAL INTERNAL REVENUE CODE.

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

SECTION 1. Section one hundred and eighty-four of Commonwealth Act Numbered Four hundred and sixty-six as last amended by section one of Republic Act Numbered Two hundred and seventeen, is further amended to read as follows:

"SEC. 184. *Percentage tax on sales of jewelry, automobiles, toilet preparations, and others.*—There shall be levied, assessed and collected once only on every original sale, barter, exchange, or similar transactions intended to transfer ownership of, or title to, the articles hereinbelow enumerated a tax equivalent to thirty *per centum* of the gross value in money of the articles so sold, bartered, exchanged, or transferred, such tax to be paid by the manufacturer, producer, or importer: *Provided*, That where the articles are manufactured out of materials subject to tax under this section, the total cost of such materials, as duly established, shall be deductible from the gross selling price or gross value in money of the manufactured articles:

"(a) Automobile chassis and bodies, the selling price of which exceeds seven thousand pesos. A sale of auto mobile shall, for the purpose of this section, be considered to be a sale of the chassis and of the body together with parts and accessories with which the same are usual, equipped;

"(b) All articles commonly or commercially known as jewelry, whether real or imitation; pearls, precious a semi-precious stones, and imitations thereof; articles m of, or ornamented, mounted or fitted with, precious metals OR imitations thereof or ivory (not including surgical instruments, silver-plated ware, frames or mountings for spectacles or eye-glasses, and dental gold or gold alloys and other precious metals used in filling, mounting or fitting of the teeth); opera glasses, and lorgnettes;

"(c) Perfumes, essences, extracts, toilet waters, cosmetics, petroleum jellies, hair oils, pomades, hair dressings, hair restoratives, hair dyes, and any similar substance, articles, or preparations, by whatsoever name known or distinguished, except tooth and mouth washes, dentifrices, tooth pastes, and