

[REPUBLIC ACT NO. 253, June 14, 1948]

AN ACT AMENDING SECTIONS ONE HUNDRED AND EIGHTY-THREE AND ONE HUNDRED AND NINETY 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. Section one hundred and eighty-three of Commonwealth Act Numbered Four hundred and sixty-six, otherwise known as the National Internal Revenue Code, as amended by section seven of Republic Act Numbered Forty-eight, is hereby further amended to read as follows:

"SEC. 188. *Payment of percentage taxes-(A) In general.*—The percentage taxes on business shall be payable at the end of each calendar quarter in the amount lawfully due on the business transacted during each quarter; and it shall be the duty of every person conducting a business on which a percentage tax is imposed under this Title, within twenty days after the end of each calendar quarter, to make a true and complete return of the amount of the gross sales, receipts, or earnings, or gross value of output actually removed from the factory or mill warehouse, during the preceding calendar quarter and pay the tax due thereon: *Provided*, That it shall be the duty of any person retiring from a business subject to the percentage tax to notify immediately the nearest internal-revenue officer thereof and, within ten days after closing his business, file his return declaration, and pay the tax due thereon.

"If the percentage tax on any business is not paid within time prescribed above, the amount of the tax shall be increased by twenty-five *per centum*, the increment to be a part of the tax.

"In case of willful neglect to file the return within the prescribed herein, or in case a false or fraudulent return is willfully made, there shall be added to the tax or to the deficiency tax, in case any payment has been made on the basis of such return before the discovery of the falsity or fraud, a surcharge of fifty *per centum* of its amount. The amount so added to any tax shall be collected at the same time and in the same manner and as part of the tax unless the tax has been paid before the discovery of the falsity or fraud, in which case the amount so added shall be collected in the same manner as the tax.

"(B) *Advance payment of sales tax on imported and locally produced and manufactured articles.*—In the case of imported articles, the percentage taxes established in sections one hundred eighty-four, one hundred eighty-five, and one hundred eighty-six of this Code shall be paid in