

[Act No. 3463, December 07, 1928]

AN ACT TO AMEND SECTION THREE HUNDRED AND EIGHTY-THREE OF ACT NUMBERED TWENTY-SEVEN HUNDRED AND ELEVEN, COMMONLY KNOWN AS THE REVISED ADMINISTRATIVE CODE OF NINETEEN HUNDRED AND SEVENTEEN.

Be it enacted by the Senate and House of Representatives of the Philippines in Legislature assembled and by the authority of the same:

SECTION 1. Section three hundred and eighty-three of Act Numbered Twenty-seven hundred and eleven is hereby amended to read as follows:

"SEC. 383. *Repayment of excessive collections.*—When it appears that an assessment of real property was erroneous and unjust when made and the same is reduced more than twenty-five per centum because of such error or injustice, and not by reason of damage incurred or deterioration suffered by such property subsequently to the date of original assessment, or when it appears after a revision, that the area of the property was smaller, the taxpayer shall be entitled to the proper refund for taxes and penalties actually paid by him in excess of the amount which he should have paid upon proper assessment: Provided, That taxpayers to whom the provincial treasurer has issued a credit certificate for taxes paid in excess in accordance with existing law, shall be entitled to the reimbursement referred to in this section.

"Timely notice shall be given by the provincial treasurer to every taxpayer whose assessment is so reduced and he shall be furnished a certificate showing the amount of refund to which he is entitled for payments already made and be informed of his right to said refund.

"If no taxes shall have been paid upon the original assessment, the taxpayer shall be allowed sixty days after notice of such reduction within which to pay the proper tax upon the reduced assessment, without penalty. But upon his failure to pay the same within said period all the penalties provided by law shall attach as of the date upon which the taxes became delinquent upon the original assessment."

SEC. 2. This Act shall take effect on its approval.

Approved, December 7, 1928.



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