

[Acts No. 4243, September 21, 1935]

AN ACT TO ESTABLISH A TAX ON UNPATENTED MINING CLAIMS, AND FOR OTHER PURPOSES.

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. An annual tax of one peso per hectare or fraction thereof is hereby established on all unpatented mining claims. The obligation to pay this tax shall begin at the expiration of twelve months after this Act takes effect or the new mining claim is recorded, and shall cease on the day when the proper patent is issued.

SEC. 2. Any owner or holder of an unpatented mining claim performing upon the same the labor required by law for the issuance of a patent, shall be exempt from the payment of the tax established by the preceding section, for the year in which such labor is performed, and any one paying the required annual tax shall be exempt from performing such labor in the year for which the tax has been paid.

SEC. 3. Failure to pay the tax established by this Act within sixty days next following the date on which the obligation to pay it commences, shall result in the forfeiture of the mining claim concerned, which shall be open to relocation and denouncement as if it had never been recorded, unless the owner or holder of the claim, his heirs, successors in interest or legal representatives have begun the labor or paid the tax after the forfeiture and before relocation, in which case the latter shall not take place.

SEC. 4. The provisions of the Administrative Code governing the collection of internal-revenue taxes shall be applicable to the collection of the tax established by this Act.

SEC. 5. One-half of the receipts accruing under this Act shall be covered into the general funds of the Insular Government. The other half shall every three months be divided equally between the province and the city, municipality or municipal district in which the mining claim is situated, and shall be available for the general purposes of the provincial and local governments concerned,

SEC. 6. All acts inconsistent with this Act are hereby repealed.

SEC. 7. When this Act shall have been approved, expressly or impliedly, by the President of the United States, as provided in section nine of the Act of Congress approved on August twenty-ninth, nineteen hundred and sixteen, entitled "An Act to declare the purpose of the people of the United States as to the future political status of the people of the Philippine Islands and to provide a more autonomous government for those Islands," such fact shall be forthwith made known by proclamation by the Governor-General of the Philippine islands, and this Act shall take effect on the date of proclamation.^[1]

Approved, September 21, 1935.