

[Acts No. 4053, February 24, 1933]

AN ACT AMENDING CERTAIN PARAGRAPHS OF SECTIONS EIGHT, NINE, TEN, AND ELEVEN OF THE ACT ENTITLED "AN ACT TO RAISE REVENUE FOR THE PHILIPPINE ISLANDS, AND FOR OTHER PURPOSES" APPROVED BY THE CONGRESS OF THE UNITED STATES ON AUGUST FIFTH, NINETEEN HUNDRED AND NINE, FOR THE PURPOSE OF REVISING THE CORRESPONDING RATES OF CUSTOMS DUTIES PROVIDED THEREIN.

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. The following numbered paragraphs of section eight of the Act of Congress of the United States of August fifth, nineteen hundred and nine, entitled "An Act to raise revenue for the Philippine Islands, and for other purposes", are hereby amended to read as follows:

"CLASS I.—STONES, EARTHS, GLASS, AND CERAMIC PRODUCTS

GROUP 1.—*Stones and earths*

2. Stones, other, natural or artificial, gross weight:

- a. In block, rough or squared only, one hundred kilos, ten cents.
- b. Crushed, sawn, hewn, or dressed, whether polished or not, or if in slabs, plates, or steps, one hundred kilos, fifty cents.
- c. Manufactured into articles not otherwise provided for, one hundred kilos, one dollar.

Provided, That no article classified under clause (c) of this paragraph shall pay a less rate of duty than thirty per centum ad valorem.

3. Millstones, grindstones, whetstones, oilstones and hones, of all kinds, and emery, carborundum, and similar wheels for sharpening, dressing, or polishing, including frames and mountings for any of the foregoing imported therewith, fifteen per centum ad valorem.

9. Common clay and cement, in bricks, squares, tiles, and pipes, not otherwise provided for, fifteen per centum ad valorem.

10. Ceramic tiles, gross weight:

- a. Varnished, undecorated, one hundred kilos, forty-five cents.
- b. Glazed, whether vitrified or not, enameled, ornamented or decorated, one hundred kilos, one dollar and twenty cents.

GROUP 3.—*Glass and manufactures thereof*

18. Glass or crystal in plates, slabs, and similar forms:

- a. Slabs, cones or prisms, for paving or roofing, gross weight, one hundred kilos, one dollar and sixty-five cents.
- b. Rolled, cylinder, crown, and sheet glass, not plate-glass, for windows, and similar purposes, neither ground, polished, beveled, engraved, acid-etched, decorated, ornamented, annealed, set in lead, nor frosted, twenty-five per centum ad valorem.
- c. The same, ground, polished, beveled, engraved, acid-etched, decorated, ornamented, annealed, set in lead, or frosted plain or in design; plate-glass, polished, beveled, or not, forty per centum ad valorem.
- d. Glass, of all kinds, engraved or enameled, fifty per centum ad valorem.

CLASS III.—METALS AND MANUFACTURES THEREOF

GROUP 3.—*Wrought iron and steel*

36. Anvils, fifteen per centum ad valorem,

42. Cutlery:

- a. Butchers', shoemakers', saddlers', plumbers', painters', pruning, and budding knives; grass, garden, hedge, pruning and sheep shears; fishhooks, fifteen per centum ad valorem.
- b. Kitchen, bread, and cheese knives; table knives and forks with handles of common wood, or of iron, japanned or not, not covered or coated with other metals; common scissors or shears, plain, glazed, or japanned; twenty per centum ad valorem.
- c. Pocket cutlery, hunting and sheath knives, side arms (not fire) and parts therefor, razors, and other cutlery, including scissors and shears not otherwise provided for (except those covered or coated with gold or silver), thirty per centum ad valorem.
- d. Sword canes and similar articles and weapons with concealed blades, eighty per centum ad valorem.

GROUP 4.—*Copper and alloys thereof*

46. Copper and alloys thereof, in bars, pipes, and sheets, or alloys of copper, in lumps and ingots, any of the foregoing including Muntz metal, ten per centum ad valorem.

CLASS IV.—SUBSTANCES EMPLOYED IN PHARMACY, AND CHEMICAL INDUSTRIES; DRUGS, CHEMICALS, PIGMENTS, AND VARNISHES.

GROUP 2.—*Pigments, paints, dyes, and varnishes*

64. Dyes, dyestuffs, tan bark and tanning extracts, not otherwise provided for:

- a. Woods, barks, roots, berries, fruits, leaves and other similar natural products, for dyeing or tanning or for the manufacture of extracts therefrom, ten per centum ad valorem.
- b. Extracts from the same, for dyeing or tanning, and cutch in any form, fifteen per centum ad valorem.
- c. Cochineal, indigo (natural or synthetic), colors derived from coal, and chemical dye colors not otherwise provided for, thirty per centum ad valorem.

Provided, That for the period of five years from the date this Act takes effect, any article classified under clause (a) of this paragraph shall be free of duty upon importation thereof into the Philippine Islands.

GROUP 3.—*Chemical and pharmaceutical products*

68. Inorganic acids:

- a. Hydrochloric, boric, nitric and sulphuric, and mixtures of two or more of the same, gross weight, one hundred kilos, thirty-five cents.
- b. Carbon dioxide (liquid carbonic acid), and sulphur dioxide, twenty per centum ad valorem.
- c. Not otherwise provided for, twenty-five per centum ad valorem.
- d. All inorganic acids, when chemically pure, thirty per centum ad valorem.

69. Organic acids, not otherwise provided for:

- a. Carbolic, ten per centum ad valorem.
- b. Other, twenty-five per centum ad valorem.
- c. All organic acids, when chemically pure, thirty per centum ad valorem.

70. Oxides and hydroxides of potassium, sodium, barium, and other caustic alkalies, not otherwise provided for, and soda ash:

- a. Commercial, gross weight, one hundred kilos, fifty cents.
- b. Chemically pure, thirty per centum ad valorem.

72. Inorganic salts:

- a. Sulphates of ammonium and potassium, chloride of potassium, phosphates and superphosphates of lime, nitrates of potassium and sodium, and other chemical and artificial fertilizers, five per centum ad valorem.
- b. Calcium hypochlorite (chloride of lime), ten per centum ad valorem.
- c. Common salt and salts not otherwise provided for, twenty-five per centum ad valorem.
- d. All inorganic salts, when chemically pure, thirty per centum ad valorem.

73. Organic salts:

- a. Commercial, twenty-five per centum ad valorem.
- b. Chemically pure, thirty per centum ad valorem.

Provided, That no acids or double salts shall be dutiable under this paragraph.

79. Biological and pharmaceutical products:

- a. Antitoxins, vaccines, viruses, serum, and bacterins, when imported in capsules, pills, tablets, lozenges, troches, ampoules, jubes, or in other equivalent receptacles, twenty per centum ad valorem.
- b. Pharmaceutical products, medicinal preparations, plasters and poultices, and capsules empty, any of the foregoing not otherwise provided for, thirty per centum ad valorem.

GROUP 4.—*Oils, fats, waxes, and derivatives thereof*

81. Fixed vegetable oils, except peanut oil, solid or liquid:

- a. In receptacles weighing each (contents included) more than two kilos, fifteen per centum ad valorem.
- b. In other receptacles, proprietary or not (except when compounded with other substances, or in capsules), twenty-five per centum ad valorem.

CLASS VI.—MANUFACTURES OF HEMP, FLAX, ALOE, JUTE, AND VEGETABLE FIBERS, NOT OTHERWISE PROVIDED FOR

GROUP 1.—*Yarns, threads, and cordage*

117. Fibers and yarns:

- a. Fibers, raw or hackled, ten per centum ad valorem.
- b. Yarns, not otherwise provided for, fifteen per centum ad valorem.

GROUP 2.—*Textiles*

When textiles included in this group contain an admixture of materials, are embroidered, trimmed, or made up, they shall be subject to the corresponding surtax prescribed in General Rules Two to Eleven, inclusive.

Textiles woven with a colored yarn on the selvage, or with a colored selvage stripe not exceeding ten millimeters in width, shall not be considered as manufactured with dyed yarns.

120. Textiles of hemp, flax, aloe, jute, and vegetable fibers, not otherwise provided for, plain, twilled, or damasked, weighing thirty-five kilos, or more per one hundred square meters having—

- a. Up to ten threads, used for bagging and baling, weighing forty-five kilos, or more per one hundred square meters, kilo, one cent.
- b. The same, weighing from thirty-five to forty-five kilos, per one hundred square meters, kilo, two cents.
- c. Up to ten threads, for other purposes, kilo, seven cents.
- d. From eleven to eighteen threads, kilo, ten cents.
- e. Nineteen threads or more, kilo, fifteen cents.

Provided, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of fifteen per centum;

Provided, further, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of twenty-five per centum; and

Provided, further, That no article classified under clauses (c), (d), and (e) of this paragraph shall pay a less rate of duty than twenty per centum ad valorem.

121. The same weighing from twenty to thirty-five kilos per one hundred square meters, having—

- a. Up to ten threads, used for bagging and baling, kilo, two cents.
- b. Up to ten threads, for other purposes, kilo, nine cents.
- c. From eleven to eighteen threads, kilo, fourteen cents.
- d. From nineteen to twenty-four threads, kilo, eighteen cents.
- e. From twenty-five to thirty threads, kilo, twenty-two cents.