

## [ Acts No. 4038, December 19, 1932 ]

### **AN ACT AMENDING PARAGRAPH ONE HUNDRED AND SEVENTY-SEVEN OF THE PHILIPPINE TARIFF LAW, ACT OF CONGRESS OF AUGUST FIFTH, NINETEEN HUNDRED AND NINE.**

*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. Paragraph one hundred and seventy-seven of section eight of the Philippine Tariff Law, Act of Congress of August fifth, nineteen hundred and nine, is hereby amended to read as follows:

"177. Boots and shoes:

"(a) Of rubber, vegetable fibers, and canvas, pair, thirty-five cents.

"(b) Of cowhide, horsehide, sheepskin, and pigskin, and imitation thereof, pair, fifty cents.

"(c) Other, including shoes made of reptile skins, and slippers and sandals of whatever materials, except silk, pair, seventy-five cents.

"(d) The same, of silk, rayon, and other synthetic textiles, pair, one dollar.

"*Provided*, That when any of the articles classified under clause (a) of this paragraph contain leather, skin, silk, or imitation thereof, in any proportion, they shall be dutiable under the corresponding clauses (b), (c), or (d) of this paragraph; and

"*Provided, further*, That no article classified under clauses (a), (b), (c), and (d) of this paragraph shall pay a less rate of duty than thirty, forty, forty-five, and fifty per centum ad valorem, respectively."

SEC. 2. Upon the express or implicit approval of this Act by the President of the United States, as provided in the Act of Congress, approved on August twenty-nine, 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", the Governor-General shall so announce forthwith, by means of a proclamation, and this Act shall take effect thirty days after the date of such proclamation.<sup>[1]</sup>

Approved, December 19, 1932.

---

<sup>[1]</sup> Declared in force by Proclamation No. 538 (1932). See Appendix.

---