## [ Act No. 3821, February 24, 1931 ]

## AN ACT TO AMEND PARAGRAPH SIX OF SECTION EIGHT 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, AS AMENDED BY ACT NUMBERED THIRTY-TWO HUNDRED AND EIGHTEEN OF THE PHILIPPINE LEGISLATURE, INCREASING THE CUSTOMS DUTY ON CEMENT.

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 six 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," as amended by Act Numbered Thirty-two hundred and eighteen of the Philippine Legislature, is hereby further amended to read as follows:

"6. Earth, gross weight:

"(*a*) Fire clay, lime, and Roman, Portland and other hydraulic cement, one hundred kilos, eighty cents:

"*Provided*, That the Governor-General, upon recommendation of the Secretary of Finance, may, by proclamation, whenever in his judgment conditions in the Philippine Islands warrant it, reduce the duty on each or all the articles herein enumerated to a sum not less than thirty-two cents for each one hundred kilos.

"(*b*) Gypsum, pumice, emery, chalk, kaolin (China clay), unmanufactured, and other crude earths and clays not otherwise provided for, one hundred kilos, forty cents."

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

Approved, February 24, 1931.

[1] Declared in force by Proclamation No. 370 (1931). See Appendix.