

[Act No. 3904, November 18, 1931]

AN ACT TO PROVIDE FOR THE PAYMENT WITHOUT PENALTY OF THE CEDULA TAX IN THE PROVINCES OF CAGAYAN AND ISABELA UNTIL THE THIRTY-FIRST OF AUGUST OF EACH YEAR AND TO AMEND SECTION FOURTEEN HUNDRED AND FORTY-THREE OF THE ADMINISTRATIVE CODE ACCORDINGLY.

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 fourteen hundred and forty-three of the Administrative Code is hereby amended to read as follows:

"SEC. 1443. *Time for payment of cedula tax—When delinquency occurs.*—Liability for the cedula tax accrues on the first of January of each year as regards persons then resident in the Islands and liable to the tax; and if a person so liable fails to pay the tax before the first of May he shall be delinquent. As regards those who come to reside in the Islands prior to the first of July and those who reach the age of eighteen years or otherwise lose the benefit of exemption prior to that date, liability shall attach upon the day of arrival or upon the day exemption ceases, and if arriving or becoming liable on or before the tenth of April they shall likewise be delinquent upon failure to pay the tax before the first of May, but such persons, arriving or becoming liable after the tenth of April, shall have twenty days within which to pay the tax without becoming delinquent: *Provided*, That in the Provinces of Cagayan and Isabela, the cedula tax shall be payable without penalty until the thirty-first of August of each year.

"Persons who on the first of January are serving sentence of one year or less in prison and are not released until after the tenth of April shall have twenty days after their release within which to pay the tax without becoming delinquent.

"Persons who come to reside in the Islands or arrive at the age of eighteen years on or after the first of July of any year or who cease to belong to an exempt class on or after the same date shall not be subject to the tax for such year."

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

Approved, November 18, 1931.



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