

[Act No. 3685, November 06, 1930]

AN ACT TO AMEND SECTION FIFTEEN HUNDRED AND SEVENTY-NINE OF ACT NUMBERED TWENTY-SEVEN HUNDRED AND ELEVEN, KNOWN AS THE REVISED ADMINISTRATIVE CODE.

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 fifteen hundred and seventy-nine of Act Numbered Twenty-seven hundred and eleven, commonly known as the Revised Administrative Code of the Philippine Islands, is hereby amended to read as follows:

"SEC. 1579. *Recovery of tax paid under protest.*—When the validity of any tax is questioned, or its amount disputed, or other question raised as to liability therefor, the person against whom or against whose property the same is sought to be enforced shall pay the tax under instant protest, or upon protest within thirty days, and shall thereupon request the decision of the Collector of Internal Revenue. If the decision of the Collector of Internal Revenue is adverse, or if no decision is made by him within six months from the date when his decision was requested, the taxpayer may proceed, at any time within two years after the payment of the tax to bring an action against the Collector of Internal Revenue for the recovery without interest of the sum alleged to have been illegally collected, the process to be served upon him, upon the provincial treasurer, or upon the officer collecting the tax."

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

Approved, November 6, 1930.



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