

[Act No. 3201, December 02, 1924]

AN ACT TO AMEND SECTION FOURTEEN HUNDRED AND THIRTY-NINE OF ACT NUMBERED TWENTY-SEVEN HUNDRED AND ELEVEN, KNOWN AS THE 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 fourteen hundred and thirty-nine of Act Numbered Twenty-seven hundred and eleven, known as the Administrative Code of nineteen hundred and seventeen, is hereby amended to read as follows:

"SEC. 1439. *Persons liable to cedula tax.*—An annual internal-revenue cedula tax shall be paid by all male inhabitants of the Philippine Islands over the age of eighteen and under sixty years with the following exceptions:

- (a) Commissioned officers of the United States Army or Navy.
- (b) Enlisted soldiers, sailors, and marines of the United States Army and Navy.
- (c) Civilian employees of the military or naval branches of the United States Government who have come to the Philippine Islands under orders of the Government of the United States.
- (d) Diplomatic and consular representatives and officials of foreign powers.
- (e) Paupers.
- (f) Insane persons.
- (g) Imbeciles.
- (h) Blind persons.
- (i) Persons serving a sentence of more than one year in a public prison.
- (j) Persons permanently incapacitated physically.
- (k) Barrio lieutenants and their substitutes while holding office as such.
- (l) Lepers confined in hospitals or segregated in the Culion colony or any other colony that may hereafter be established. This provision shall have retroactive effect and its benefits shall be extensive to lepers who have become delinquent in the payment of the cedula tax and who shall therefore be exempt from the payment of said tax for the years for which they are delinquent.