

[Act No. 3082, March 16, 1923]

AN ACT TO AMEND SECTION FOURTEEN HUNDRED AND SIXTY-TWO OF 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 sixty-two of the Administrative Code is hereby amended to read as follows:

"SEC. 1462. *Percentage tax on road, building, irrigation, artesian well, waterworks, and other construction work contractors, proprietors or operators of dockyards, and others.*—Road, building, irrigation, artesian well, water- works, and other construction work contractors, and persons engaged in the installation of gas, or electric light, heat, or power; proprietors or operators of dockyards, telephone or telegraph lines or exchanges, broadcasting or wireless stations, steam laundries, drycleaning or dyeing establishments, tailor shops, shops for the construction or repair of bicycles or vehicles of any kind, mechanical devices, instruments, apparatus, or furniture of any kind, sugar centrals, and rice mills; persons selling light, heat or power; keepers of hotels, restaurants, cafes, or refreshment parlors; and warehousemen, stevedores, dressmakers, milliners, hatters, plumbers, smith, house of sign painters, and book- binders shall pay a tax equivalent to one per centum of their gross receipts: Provided, That contractors or others whose gross receipts do not exceed two hundred pesos each quarter shall be exempt from the payment of the one per centum tax provided for in this section."

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

Approved, March 16, 1923.



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