

[Act No. 2554., January 31, 1916]

AN ACT EXTENDING TO THE PROVINCES OF MINDORO, PALAWAN, AND BATANES THE PROVISIONS OF ALL LAWS REFERRING TO THE LEVYING, COLLECTION, EXECUTION, DISPOSITION, AND EXTENSION OF THE CEDILLA PERSONAL TAX, WITH CERTAIN EXCEPTIONS, REPEALING SECTION NINETEEN OF ACT NUMBERED THIRTEEN HUNDRED AND NINETY-SIX SO FAR AS IT REFERS TO SAID PROVINCES, AND FOR OTHER PURPOSES.

By authority of the United States, be it enacted by the Philippine Legislature, that:

SECTION 1. The provisions of the Provincial Government Act and all other general provisions of law relative to the establishment of the cedula tax and the imposition, collection, and execution thereof and the disposition of the revenues derived therefrom, including the power of increasing it conferred by Act Numbered Sixteen hundred and fifty-two, with the benefits established by Act Numbered Sixteen hundred and ninety-five, and the power to postpone the payment of said tax, conferred by Act Numbered Nineteen hundred and seventy-nine, are hereby declared applicable to the Provinces of Mindoro, Palawan, and Batanes: *Provided, however,* That persons delinquent in the payment of the ordinary or increased tax, though residing outside of the " limits of a municipality, shall be tried for such delinquency by a court inferior to the Court of First Instance established in the municipality, or before the nearest court of the same category if there be none in the municipality, or if the delinquent taxpayer resides outside of the limits thereof, and the defendant shall be entitled to appeal to the competent Court of First Instance.

SEC. 2. Section nineteen of Act Numbered Thirteen hundred and ninety-six, subsection (i) of section twenty-two of Act Numbered Twenty-three hundred and thirty-nine, both in so far as they refer to the Provinces of Mindoro, Palawan, and Batanes, and sections three and four of Act Numbered Two thousand and fifty-five, and all other Acts and parts of Acts inconsistent with this Act are hereby repealed.

SEC. 3. This Act shall take effect as of January first, nineteen hundred and sixteen.

Enacted, January 31, 1916.



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