

[Act No. 2545., January 08, 1916]

AN ACT EXTENDING TO AND MAKING APPLICABLE IN THE TERRITORY INHABITED BY MOROS AND OTHER NON-CHRISTIAN PEOPLE THE PROVISIONS OF ACT NUMBERED TWENTY-FIVE HUNDRED AND FORTY-ONE, ENTITLED "AN ACT TO AMEND ACT NUMBERED TWENTY-THREE HUNDRED AND THIRTY-NINE, KNOWN AS THE INTERNAL REVENUE LAW OF NINETEEN HUNDRED AND FOURTEEN, BY CHANGING THE RATES OF TAXES AND ADDITIONAL TAXES, CREATING NEW TAXES, ABOLISHING OTHERS, AND FOR OTHER PURPOSES."

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

SECTION 1. Act Numbered Twenty-five hundred and forty-one, enacted December twenty-first, nineteen hundred and fifteen, and entitled "An Act to amend Act Numbered Twenty-three hundred and thirty-nine, known as the Internal Revenue Law of Nineteen hundred and fourteen, by changing the rates of taxes and additional taxes, creating new taxes, abolishing others, and for other purposes," is hereby extended to and made applicable in the territory inhabited by Moros and other non-Christian people: *Provided*, That the following persons shall be exempt from the corresponding Internal-Revenue taxes:

- (a) Retail dealers in *tuba*, *basi*, and *tapuy*;
- (b) Retail dealers in leaf tobacco;
- (c) Merchants, the value of whose merchandise does not exceed twenty-five pesos.

Provided further, That the city council of Baguio may exercise the powers vested in provincial boards by section forty-eight of Act Numbered Twenty-three hundred and thirty-nine.

SEC. 2. This Act shall take effects as of January first, nineteen hundred and sixteen.

Enacted, January 8, 1916.



Source: Supreme Court E-Library

This page was dynamically generated by the E-Library Content Management System (E-LibCMS)