

[Act No. 2117, February 01, 1912]

AN ACT AMENDING SECTIONS ONE HUNDRED AND TWENTY, ONE HUNDRED AND TWENTY-ONE, AND ONE HUNDRED AND TWENTY-TWO OF ACT NUMBERED ELEVEN HUNDRED AND EIGHTY-NINE, ENTITLED "THE INTERNAL REVENUE LAW OF NINETEEN HUNDRED AND FOUR" BY DEFINING THE CLASSES OF PERSONS WHO ARE EXEMPT FROM THE PAYMENT OF THE CEDULA TAX, CHANGING THE PERIOD WITHIN WHICH SUCH TAX SHALL BE PAID WITHOUT DELINQUENCY, AND FOR OTHER PURPOSES.

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

SECTION 1. Section one hundred and twenty of Act Numbered Eleven hundred and eighty-nine, entitled "An Act to provide revenue for the support of the Insular, provincial, and municipal governments by internal taxation," is hereby amended to read as follows:

"SEC. 120. Every male inhabitant of the Philippine Islands over eighteen years of age and under sixty years of age, except persons falling within the classes hereinafter mentioned, shall annually pay a poll or cedula personal tax by purchasing a certificate of registration as hereinafter provided.

Persons comprised within any of the following classes shall be exempt from the payment of this tax:

1. Members of the non-Christian tribes unless otherwise provided by law;
2. Commissioned officers of the United States army or navy;
3. Enlisted soldiers, sailors and marines of the United States army or navy;
4. 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.
5. Diplomatic and consular representatives and officials of foreign powers;
6. Paupers;
7. Insane persons;
8. Imbeciles;
9. Persons serving a sentence of more than one year in a public prison;
10. Persons who are required to pay the tax imposed by section nineteen of Act Numbered Thirteen hundred and ninety-six.

Provided, That persons included in subparagraphs numbered two, three, four and five shall cease to be entitled to the exemption herein provided for if they remain in the Philippine Islands longer than twenty days after they have ceased to belong to any of the classes contemplated, and are