

[ Act No. 2126, February 01, 1912 ]

**AN ACT TO AMEND SECTIONS FIFTY-FIVE, SIXTY-SIX, ONE HUNDRED AND TWENTY-THREE, AND ONE HUNDRED AND FORTY-FIVE OF ACT NUMBERED ELEVEN HUNDRED AND EIGHTY-NINE, ENTITLED "THE INTERNAL REVENUE LAW OF NINETEEN HUNDRED AND FOUR," BY MAKING CERTAIN CHANGES IN THE PENALTIES IMPOSED THEREIN.**

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

SECTION 1. Section fifty-five of Act Numbered Eleven hundred and eighty-nine, entitled "The Internal Revenue Law of Nineteen hundred and four," is hereby amended so as to read as follows:

"SEC. 55. Any person who makes, sells, or uses any false or counterfeit stamp or cedula, or any die for printing or making stamps or cedulas, which is an imitation of or purports to be a lawful stamp, cedula, or die of the kind required by the provisions of this Act, or who erases the cancellation marks on any stamp or cedula previously used, or who alters the written or printed figures or letters or cancellation marks on any stamp or cedula previously used, or who has in his possession any such false, counterfeit, restored, or altered stamp, die, or cedula for the purpose of use or reuse of the same in payment of any tax imposed in this Act or in securing any exemption or privilege conferred by the provisions of this Act, or who procures the commission of any such offenses by another, shall for each offense be fined in a sum not less than two hundred pesos nor more than five thousand pesos, or be imprisoned for a term not less than two months nor more than five years, or both, in the discretion of the court."

SEC. 2. Section sixty-six of the same Act is hereby amended so as to read as follows:

"SEC. 66. Any person who carries on the business of a distiller, rectifier, wholesale liquor dealer, retail liquor dealer, manufacturer of tobacco, snuff, cigars, or cigarettes, or dealer in manufactured tobacco, without having paid the license tax therefor as required by law, shall, besides being liable for the payment of the tax, for every such offense be fined in a sum not less than two hundred pesos nor more than two thousand pesos or be imprisoned for a term not exceeding six months, or both, in the discretion of the court.

"And any person who carries on any other business for which a license tax is imposed by law without having paid the license tax therefor as required by law shall, besides being liable to the payment of the tax, be fined in a sum not exceeding one thousand pesos or be imprisoned for a term not exceeding six months, or be punished by both fine and imprisonment in the discretion of the court."

SEC. 3. Section one hundred and twenty-three of the same Act is likewise amended so as to read as follows: