

[ Act No. 2019, January 26, 1911 ]

**AN ACT TO AMEND SUBSECTION (A) OF SECTION TWENTY OF ACT NUMBERED SEVENTEEN HUNDRED AND SIXTY-ONE, KNOWN AS THE OPIUM ACT, BY PROVIDING FOR THE COLLECTION OF TAXES ON THE AMOUNT OF OPIUM OR ITS DERIVATIVES CONTAINED IN CERTAIN MEDICINAL PREPARATIONS, AND FOR OTHER PURPOSES.**

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

SECTION 1. Subsection (a) of section twenty of Act Numbered Seventeen hundred and sixty-one, known as the Opium Act, is hereby amended to read as follows:

"(a) Before any opium imported in the Philippine Islands from the United States or foreign countries, the importation whereof is permitted by the Act of Congress approved March third, nineteen hundred and five, shall be released from the custom-house, there shall be paid thereon an internal-revenue tax as follows: On crude opium, five pesos a kilo, net weight; and on prepared opium, fifteen pesos a kilo, net weight: *Provided*, That the tax on all medicinal preparations mentioned in the Pharmacopoeia or National Formulary in which opium, morphine, or any alkaloid of opium enter as ingredients, shall be levied on the quantity of opium, morphine, or alkaloid of opium contained therein, and not on the net weight of the whole preparation. This tax shall be paid to. the Collector of Customs, under regulations prescribed by the Collector of Internal Revenue, with the approval of the Secretary of Finance and Justice.

"On all opium cooked or prepared in the Philippine Islands every wholesale dealer shall pay to the Collector of Internal Revenue at the time of such cooking or preparation an additional internal-revenue tax of five pesos on each kilo, net weight, of such cooked or prepared opium. Beginning with the first day of November, nineteen hundred and seven, the internal-revenue tax on opium cooked or prepared in the Philippine Islands shall be increased each month by an amount equal to twenty per centum of the original tax imposed herein. The burden of proving that the internal-revenue tax hereby imposed has been paid shall be upon the wholesale dealer.

"Net weight shall be determined by the customs laws and regulations covering the importation of opium into the Philippine Islands.

"Before any opium is withdrawn or removed from the place in which it is kept or stored, as prescribed by this Act, it shall be marked, branded, or otherwise identified in the manner prescribed by the Collector of Internal Revenue and approved by the Secretary of Finance and Justice."

SEC. 2. The public good requiring the speedy enactment of this bill, the same shall take effect on its passage, in accordance with section one of Act Numbered Nineteen hundred and forty-five of the Philippine Legislature. Enacted,