

[Act No. 1471, March 30, 1906]

AN ACT AMENDING SECTION SEVENTY-FOUR OF THE INTERNAL REVENUE LAW OF NINETEEN HUNDRED AND FOUR, AS AMENDED BY ACT NUMBERED THIRTEEN HUNDRED AND THIRTY-EIGHT.

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

SECTION 1. Section seventy-four of Act Numbered Eleven hundred and eighty-nine, entitled "The Internal Revenue Law of Nineteen hundred and four," as amended by paragraph (c) of section one of Act Numbered Thirteen hundred and thirty-eight, is hereby further amended by adding at the end thereof the following provisos:

"And provided further, That the ,tax imposed in this section shall not be collected on distilled spirits manufactured in the Philippine Islands and withdrawn from distilleries or bonded warehouses for the purpose of sale to the United States Army or Navy for industrial purposes, as the mixing with shellac, varnishes, or paints, and for similar purposes, and which shall be actually so used by the military and naval forces of the United States Government in the Philippine Islands, or waters adjacent thereto: And provided further, That the Collector of Internal Revenue shall issue such rules and regulations in the manner prescribed in section thirty-six of this Act as will be necessary to carry into effect the provisions of this section."

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws." passed September twenty-sixth, nineteen hundred.

SEC. 3. This Act shall take effect on its passage.

Enacted, March 30, 1906.



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