

[Commonwealth Act No. 557, June 07, 1940]

AN ACT TO AMEND SECTION FOUR OF COMMONWEALTH ACT NUMBERED FOUR HUNDRED AND SIXTY-FIVE, OTHERWISE KNOWN AS THE RESIDENCE TAX LAW.

Be it enacted by the National Assembly of the Philippines:

Four hundred and sixty-five is an ended to read as follows:

"Sec. 4. Exemptions. - The following shall not be taxed under this Act:

- a. The United States High Commissioner and members of his staff;
- b. Commissioned officers of the United States Army and Navy;
- c. Enlisted soldiers, sailors and marines of the United States Army and Navy;
- d. Civilian officers and employees of the military, naval or any other branch of the United States Government who are not Filipino citizens;
- e. Diplomatic and consular representatives and officers of foreign powers;
- f. Transient visitors when their stay in the Philippines does not exceed three months; and
- g. Barrio lieutenants and their substitutes while holding office as such:
Provided, however, That they shall be liable to the payment of the annual additional tax."

SEC. 2. This Act shall take effect as of January first, nineteen hundred and forty.

Approved, June 7, 1940.



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