

# [ Commonwealth Act No. 243, December 10, 1937 ]

## **AN ACT TO AMEND SECTIONS FOURTEEN HUNDRED AND FIFTY-SEVEN AND FOURTEEN HUNDRED AND FIFTY-NINE OF THE ADMINISTRATIVE CODE, AS AMENDED BY THE COMMONWEALTH ACT NUMBERED TWO HUNDRED AND FIFTEEN.**

*Be it enacted by the National Assembly of the Philippines:*

SECTION 1. Section fourteen hundred and fifty-seven of ) the Administrative code, as amended by Commonwealth Act Numbered Two nHndred and fifteen, is hereby further amended to read as fontaws:

"SEC. 1457. **Fixed tax upgii business subject to percent age tax.**— Unless other provisions are made in this or other laws, every person not' hereifibelow exempted engaging in a business on which the percentage tax is imposed shall pay a fixed annual taxSof four pesos for each calendar year or fraction thereof in,which such person shall engage in said business.

"This tax shall be payable before the person subject to the same begins to engage in the business, and thereafter within the regulation period in the month of January during which the other fixed privilege taxes may be paid without penalty.

"The following shall be exempt from the tax imposed in this section:

"(a) All persons engaged in the sale of food products, cooked foods, or refreshments at retail in public market places whose gross monthly sales do not exceed two thousand pesos, and all persons engaged in public market places exclusively in the sale at retail of domestic meat, fruits, vegetables, game, poultry, fish, and similar domestic food products.

"(b) Peddlers and sellers at fixed stands and other similar selling places engaged exclusively in the sale at retail of domestic meat, fruits, vegetables, game, poultry, fish and similar domestic food products, whose total stock in trade on any one day does not reach a retail value of twenty pesos.

"(c) Producers of commodities of all classes working in their own homes, consisting of parents and children living as one family, when the value of each day's production by each person capable of working is not in excess of two pesos.

"(d) Owners of a single two-wheeled vehicle habitually driven by themselves.

"(e) Owners of a single banca habitually operated by themselves."