

# [ Commonwealth Act No. 215, November 21, 1936 ]

## **AN ACT TO AMEND SECTIONS FOURTEEN HUNDRED AND FIFTY-SEVEN, FOURTEEN HUNDRED AND FIFTY-NINE, FOURTEEN HUNDRED AND SIXTY-FOUR, FOURTEEN HUNDRED AND SIXTY-SIX, AND FOURTEEN HUNDRED AND SEVENTY-THREE OF ACT NUMBERED TWENTY-SEVEN HUNDRED AND ELEVEN, COMMONLY KNOWN AS THE REVISED ADMINISTRATIVE CODE.**

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

SECTION 1. Section fourteen hundred and fifty-seven of the Administrative Code is hereby amended so as to read as follows:

"SEC. 1457. *Fixed tax upon business subject to percentage tax.*—Every person not hereinbelow exempted engaging in a business on which the percentage tax is imposed shall pay a fixed annual tax of four pesos. This tax shall be payable for each calendar year or fraction thereof in which such person shall engage in said business. If his receipts do not come up to the minimum limit established for the percentage tax, he may continue in business without further tax until the first day of the next following year. In any case the amount of his business must be reported quarterly as required in the next succeeding section.

"The fixed annual 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) Small merchants whose gross quarterly sales do not exceed two hundred pesos.

"(b) Peddlers and sellers at fixed stands of fruit, produce, and food, raw or otherwise, the total selling value whereof does not exceed three pesos per day and who do not renew their stock oftener than once every twenty-four hours.

"(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 one peso.

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

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