

[Commonwealth Act No. 135, November 07, 1936]

AN ACT AMENDING SECTION ONE THOUSAND AMENDING FOUR HUNDRED AND EIGHTY-SEVEN OF ACT NUMBERED TWO THOUSAND SEVEN HUNDRED AND ELEVEN, KNOWN AS THE ADMINISTRATIVE CODE, AS AMENDED, FOR THE PURPOSE OF REVISING THE SPECIFIC TAX ON FERMENTED LIQUORS PROVIDED THEREIN.

Be it enacted by the National Assembly of the Philippines:

SECTION 1. Section one thousand four hundred and eighty seven of Act Numbered Two thousand seven hundred and eleven, known as the Administrative Code, as amended, is hereby further amended to read as follows:

"SEC. 1487. *Specific tax on fermented liquors.*—On beer, lager beer, ale, porter, and other fermented liquors (except tuba, basi, tapuy and similar domestic fermented liquors) there shall be collected, on each liter of volume capacity, twelve and one-half centavos."

SEC. 2. This Act shall take effect upon its approval.

Approved, November 7, 1936.



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