

[REPUBLIC ACT NO. 4574, June 19, 1965]

AN ACT TO AMEND SUBSECTION (B) OF SECTION ONE HUNDRED EIGHTY-TWO AND THE FIRST PARAGRAPH OF SECTION ONE HUNDRED NINETY-ONE OF THE NATIONAL INTERNAL REVENUE CODE, AS AMENDED.

Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. Subsection (B) of Section one hundred eighty-two of the National Internal Revenue Code, as amended, is hereby further amended to read as follows:

"(B) *On Occupation*.—Annual taxes on occupation shall be collected as follows:

"(1) Seventy-five pesos:

"(a) Lawyers, medical practitioners, architects, interior decorators, certified public accountants, civil, electrical, chemical, mechanical, mining or sanitary engineers, insurance agents and sub-agents, customs brokers, marine surveyors, actuaries, registered master plumbers, veterinarians, dental surgeons, opticians, commercial aviators, professional appraisers or connoisseurs of tobacco and other domestic or foreign products, licensed ship masters and marine chief engineers;

"(b) Mechanical plant engineers, junior mechanical engineers and certified plant mechanics, unless he or she is a professional mechanical engineer and has paid the corresponding fixed tax for mechanical engineers.

"The term 'mechanical engineers', as used herein, means professional mechanical engineers as defined in Commonwealth Act Numbered Two hundred and ninety-four.

"(2) Fifty pesos:

"(a) Land surveyors, chief mates, marine second engineers, pharmacists, registered nurses, chiropodists, tatoosers, masseurs, pelotaris, jockeys, professional actors or actresses, stage performers, hostesses, statisticians, dietitians, commercial stewards and stewardesses, flight attendants, insurance adjusters and embalmers;

"(b) Midwives, unless he or she is a registered nurse and has paid the corresponding fixed tax for nurses;