

[REPUBLIC ACT NO. 2376, June 20, 1959]

**AN ACT TO AMEND CERTAIN SECTIONS OF COMMONWEALTH ACT
NUMBERED FOUR HUNDRED AND SIXTY-SIX, OTHERWISE
KNOWN AS 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. Paragraph (C) of section one hundred eighty-two of .Commonwealth Act
Numbered Four hundred sixty-six is hereby amended to read as follows:

"(C) *Exceptions.*—The following shall be exempt from the tax imposed in
this section:

"(1) Persons whose gross monthly sales or receipts do not exceed two
hundred pesos.

"(2) All Filipinos in public market places selling at retail all forms or kinds
of food products, meat, fruits vegetables, game, poultry, fish and other
raw and/or cooked food products: *Provided*, That the term public market
shall include *tabu*, *talipapa* and other barrio markets.

"(3) 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 in any one day does not reach a retail value of
one hundred pesos.

"(4) 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 five pesos.

"(5) Owners of animal drawn two-wheeled vehicles.

"(6) Owners of bancas.

"(7) Persons employed in any branch of the service of the Government of
the Philippines whose entire professional services are devoted exclusively
thereto or are applied under its direction, or persons devoting their entire
professional services to any religious, educational, or charitable
institution, or hospital, sanitarium, or, to any similar establishment, not
conducted for private gain, in respect to the tax imposed by paragraph
(B) of this section."

SEC. 2. Section one hundred eighty-eight of the same Act, as amended, is further
amended to read as follows:

"SEC. 188. *Transactions and persons not subject to percentage tax.*—In
computing the tax imposed in sections one hundred eighty-four, one
hundred eighty-five, and one hundred eighty-six, transactions in the
following commodities shall be excluded: