

[REPUBLIC ACT NO. 2072, June 13, 1958]

AN ACT TO AMEND 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. The first paragraph of section one hundred ninety-one of the National Internal Revenue Code, as amended, is further amended to read as follows:

"SEC. 191. *Percentage tax on road, building, irrigation, artesian well, water works, and other construction work contractors, proprietors or operators of dockyards, and others.*—Roads, building, irrigation, artesian well, waterworks, and other construction work contractors; filling contractors; demolition and salvage work contractors; arrastre contractors; persons engaged in the installation of gas or electric light, heat, or power; persons selling water, light, heat or power, except those paying a franchise tax; proprietors or operators of dockyards, mine drilling apparatus, smelting plants, engraving plants, plating establishments, plastic lamination establishments, vulcanizing and recapping establishments; establishments for washing and/or greasing of motor vehicles, battery charging, planing or surfacing and recutting of lumber; sawmills under contract to saw and/or cut logs belonging to others; dry-cleaning or dyeing establishments, steam laundries using washing machines; photographic studios, telephone or telegraph lines or exchanges, broadcasting or wireless stations, funeral parlors; shops for the construction or repair of bicycles or vehicles of any kind, mechanical devices, instruments, apparatus, or furniture of any kind, shoe repairing by machine or any mechanical contrivance, and tailor shops, beauty parlors, dressmakers, milliners, hatters, keepers of hotels, lodging houses, stevedores, warehousemen; plumbers, smiths; house or sign painters; lithographers, publishers, except those engaged in the publication or printing and publication of any newspaper, magazine, review or bulletin which appears at regular intervals, with fixed prices for subscription and sale, and which is not devoted principally to the publication of advertisements; printers and bookbinders, business agents and other independent contractors except persons, associations and corporations under contract for embroidery and apparel for export as well as their agents and contractors, shall pay a tax equivalent to three *per centum* of their gross receipts."

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

Approved, June 13, 1958.