

[REPUBLIC ACT NO. 1479, June 15, 1956]

**AN ACT AMEND SECTION ONE HUNDRED AND THIRTY-SEVEN OF
COMMONWEALTH ACT NUMBERED FOUR HUNDRED AND SIXTY-
SIX, OTHERWISE KNOWN AS THE NATIONAL INTERNAL
REVENUE CODE.**

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

SECTION 1. Section one hundred and thirty-seven of Commonwealth Act Numbered Four hundred and sixty-six, as last amended by Republic Act Numbered Eight hundred and eighteen, is hereby further amended to read as follows:

"Sec. 137. *Specific tax on cigars and cigarettes.*— On cigars and cigarettes there shall be collected the following taxes:

"(a) *Cigars*—

"(1) When the manufacturer's or importer's wholesale price, less the amount of the tax, does not exceed thirty pesos per thousand, on each thousand, two pesos and thirty centavos.

"(2) When the manufacturer's or importer's wholesale price, less the amount of the tax, exceeds thirty pesos but does not exceed sixty pesos per thousand, on each thousand, four pesos and sixty centavos.

"(3) When the manufacturer's or importer's wholesale price, less the amount of the tax, exceeds sixty pesos per thousand, on each thousand, seven pesos.

"(b) *Cigarettes*—

"(1) On cigarettes containing Virginia type tobacco and/or flu-cured tobacco of seventy-one millimeters or less in length weighing one and one-fourth kilos or less per thousand, not wrapped in tinfoil or cellophane nor packed in cartons or in tin cans, on each thousand, eight pesos: Provided, That if the length exceeds one and one-fourth kilos, the tax shall be increased by one hundred per centum.

"(2) On cigarettes containing Virginia type tobacco and/or flue-cured tobacco of seventy-one millimeters or less in length weighing one and one-fourth kilos or less per thousand, wrapped in tinfoil or cellophane or packed in cartons covered with paraffin or wax paper or in tin cans, on each thousand, twelve pesos: *Provided*, That if the length exceeds