

**[ REPUBLIC ACT NO. 822, August 14, 1952 ]**

**AN ACT TO AMEND THE FIRST PARAGRAPH OF SECTION ONE HUNDRED EIGHTY-NINE OF THE NATIONAL INTERNAL REVENUE CODE.**

*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 eighty-nine of the National Internal Revenue Code is hereby amended to read as follows:

"SEC. 189. *Percentage tax upon proprietors or operators of rope factories, sugar centrals, rice mills, coconut oil mills, corn mills, and desiccated coconut factories.*—Proprietors or operators of rope factories, sugar centrals, rice mills, coconut oil mills, corn mills and desiccated coconut factories shall pay a tax equivalent to two *per centum* of the gross value in money of all the rope, sugar, rice, coconut oil, ground or milled corn, and desiccated coconut manufactured or milled by them, including the by-products of the raw materials from which said articles are produced or manufactured, such tax to be based on the actual selling price or market value of these articles at the time they leave the factory or mill warehouse: *Provided, however,* That this tax shall not apply to coconut oil, and the by-products of copra from which it is produced or manufactured, and desiccated coconuts if such oil, copra by-products and desiccated coconuts shall be removed for exportation and are actually exported without returning to the Philippines, whether so exported in their original state as an ingredient or part of any manufactured article or product."

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

Approved, August 14, 1952.



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