

**[ REPUBLIC ACT NO. 445, June 07, 1950 ]**

**AN ACT TO FURTHER AMEND SECTION THREE HUNDRED AND THIRTY-SIX OF COMMONWEALTH ACT NUMBERED FOUR HUNDRED AND SIXTY-SIX, AS AMENDED BY SECTION TWELVE OF REPUBLIC ACT NUMBERED FORTY-EIGHT.**

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

SECTION 1. Section three hundred and thirty-six of Commonwealth Act Numbered Four hundred and sixty-six, as amended, by section twelve of Republic Act Numbered Forty-eight, is hereby further amended to read as follows:

"SEC. 336. *Language in which books are to be kept: translations.*-All such corporations, companies, partnerships, or persons shall keep the books or records mentioned in section three hundred and thirty-four hereof in a native language, English, or Spanish: *Provided, however,* That if in addition to said books or records the taxpayer keeps other books or records in a language other than a native language, English, or Spanish, he shall make a true and complete translation of all the entries in such other books or records into a native language, English, or Spanish, and the said translation must be made by the bookkeeper of such taxpayer, or, in his absence, by his manager and must be certified under oath as to its correctness by the said bookkeeper or manager, and shall form an integral part of the books of accounts aforesaid. The keeping of such books or records in any language other than a native language, English or Spanish, is hereby prohibited."

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

Approved, June 7, 1950.



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