

**[ REPUBLIC ACT NO. 565, August 11, 1950 ]**

**AN ACT TO AMEND SECTIONS TWO HUNDRED AND NINETY-SIX AND TWO HUNDRED AND NINETY-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 two hundred and ninety-six of Commonwealth Act Numbered Four hundred and sixty-six is hereby amended to read as follows:

*"SEC. 296. Registration of radio receiving sets, notice of sale or change in ownership or location of each set.-Every person, firm, company, association, corporation, or any other entity having in his or in its possession or control a radio receiving set, shall register the same with the Collector of Internal Revenue within thirty days after coming into possession or control of such set, and it shall be the duty of the owner or possessor thereof to advise the Collector of Internal Revenue of any change in his or its address within thirty days after such change takes place. Whenever any radio receiving set is sold, or any change in ownership or possession takes place, the dealer, or former owner, or possessor thereof shall advise the Collector of Internal Revenue of such sale or transfer: Provided, that any person, firm, company, association, corporation or any other entity selling any radio receiving set shall collect from the purchaser thereof the registration fee for the first year and, within the said period, register the said set in the name of the purchaser and pay the corresponding registration fee, and it shall be the duty of the owner or possessor thereof to pay the corresponding fees for the subsequent year.*

*"Dealers or persons selling receivers to the Government of the Philippines shall comply with the provisions of this section and with the regulations which may be issued by the Secretary of Finance."*

SEC. 2. Section two hundred and ninety-seven of Commonwealth Act Numbered, Four hundred and sixty-six, as amended by section three of Republic Act Numbered Eighty-four, is hereby further amended to read as follows:

*"SEC. 297. Annual fees to be paid.-Except as otherwise provided in section three hundred, there shall be paid and collected a registration fee of one peso per annum, for every crystal receiving set, and for every receiving set that uses a vacuum tube or tubes for amplification or for detection, there shall be paid and collected registration fees as follows:*

*"(a) Auto radio receiving sets using:*