

**[ REPUBLIC ACT NO. 219, June 05, 1948 ]**

**AN ACT AMENDING SECTIONS ONE HUNDRED THIRTY-THREE, ONE HUNDRED THIRTY-FOUR, ONE HUNDRED THIRTY-FIVE, AND ONE HUNDRED THIRTY-SEVEN OF 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-three of Commonwealth Act Numbered Four hundred and sixty-six, as amended by section two of Republic Act Numbered fifty-six, is hereby further amended to read as follows:

"SEC. 133. Specific tax on distilled spirits.— On distilled spirits there shall be collected, except as hereinafter provided, specific taxes as follows:

"(a) If produced from sap of the nipa, coconut, cassava, camote, or buri palm, or from the juice, sirup, or sugar of the cane, per proof liter, forty-five centavos.

"(b) If produced from any other material, per proof liter, three pesos and fifty centavos.

"This tax shall be proportionally increased for any strength of the spirits taxed over proof spirits.

"'Distilled spirits,' as here used, includes all substances known as ethyl alcohol, hydrated oxide of ethyl, or spirits of wine, which are commonly produced by the fermentation and subsequent distillation of grain, starch, molasses, or sugar, or of some sirup or sap, including all dilutions or mixtures; and the tax shall attach to this substance as soon as it is in existence as such, whether it be subsequently separated as pure or impure spirits, or be immediately or at any subsequent time transformed into any other substances either in process of original production or by any subsequent process.

"'Proof spirits,' is liquor containing one-half of its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten-thousandths at fifteen degrees centigrade. A proof liter means a liter of proof spirits."

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

"SEC. 134. *Specific tax on wines.*—On wines and imitation wines there shall be collected, per liter of volume capacity the following taxes: