

[REPUBLIC ACT NO. 210, June 01, 1948]

AN ACT EXEMPTING OFFICERS AND ENLISTED MEN OF THE ARMY OF THE PHILIPPINES WHO SERVED IN THE ARMED FORCES OF THE UNITED STATES FROM THE PAYMENT OF INCOME TAX ON THEIR COMPENSATION, INSURANCE, AND MAINTENANCE AND SUPPORT ALLOWANCES EARNED BY VIRTUE OF SUCH SERVICE CORRESPONDING TO THE TAXABLE YEARS NINETEEN HUNDRED AND FORTY-TWO TO NINETEEN HUNDRED AND FORTY-FIVE, INCLUSIVE, AND PROVIDING FOR THE REFUND OF TAXES HERETOFORE COLLECTED ON INCOME SO EARNED.

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

SECTION 1. The provisions of existing law to the contrary notwithstanding, officers and enlisted men of the Army of the Philippines who served in the Armed Forces of the United States, including their beneficiaries, are hereby exempted from the payment of income tax on their compensation, insurance and maintenance and support allowances earned by virtue of such service for the taxable years Nineteen Hundred and Forty-two, Nineteen Hundred and Forty-three, Nineteen Hundred and Forty-four and Nineteen Hundred and Forty-five. Income so earned shall be exempt from income tax regardless of the date of receipt thereof. The filing of returns therefore shall not be required.

SEC. 2. Any amount heretofore collected as income tax on income exempted under the provisions of this Act shall be refunded upon proper application to the Collector of Internal Revenue by the individual claiming exemption.

SEC. 3. This Act shall be applicable to officers and enlisted men of the Army of the Philippines who were inducted into the United States Armed Forces in the Far East, as well as to guerrillas duly recognized, whether collectively or individually, including their beneficiaries.

SEC. 4. This Act shall take effect upon its approval.

Approved, June 1, 1948.



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