

[**REPUBLIC ACT NO. 217, June 01, 1948**]

AN ACT TO AMEND SECTIONS ONE HUNDRED AND EIGHTY-FOUR AND ONE HUNDRED AND EIGHTY-FIVE OF COMMONWEALTH ACT NUMBERED FOUR HUNDRED AND SIXTY-SIX, OTHERWISE KNOWN AS THE NATIONAL INTERNAL REVENUE CODE, AS AMENDED.

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

SECTION 1. Section one hundred and eighty-four of Commonwealth Act Numbered Four hundred and sixty-six, as last amended by section one of Republic Act Numbered Forty-one, is hereby further amended to read as follows:

"SEC. 184. *Percentage tax on sales of jewelry, automobiles, toilet preparations, and others.*—There shall be levied, assessed and collected once only on every original sale, barter, exchange, or similar transaction intended to transfer ownership of, or title to, the articles herein below enumerated a tax equivalent to thirty *per centum* of the gross value in money of the articles so sold, bartered, exchanged, or transferred, such tax to be paid by the manufacturer, producer, or importer: *Provided*, That where the articles are manufactured out of materials subject to tax under this section, the total cost of such materials, as duly established, shall be deductible from the gross selling price or gross value in money of the manufactured articles.

"(a) Automobile chassis and bodies, the selling price of which exceeds seven thousand pesos. A sale of automobile shall, for the purpose of this section, be considered to be a sale of the chassis and of the body together with Parts and accessories with which the same are usually equipped.

"(b) All articles commonly or commercially known as jewelry, whether real or imitation; pearls, precious and semi-precious stones, and imitation thereof; articles made of, or ornamented, mounted or fitted with, precious metals or imitations thereof or ivory (not including surgical instruments or silver-plated ware, or frames or mountings for spectacles or eyeglasses) ; opera glasses, and lorgnettes ;

"(c) Perfumes, essences, extracts, toilet waters, cosmetics, petroleum jellies; hair oils, pomades, hairdressings, hair restoratives, hair dyes, and any similar substances, articles, or preparations, by whatsoever name known or distinguished, except tooth and mouth washes, dentifrices, tooth pastes, and talcum or medicated toilet powders; and any of the above which are used or applied or intended to be used or applied for toilet purposes: *Provided*, That the tax herein imposed shall not apply to toilet preparations on which the specific tax established in section one