

**[ REPUBLIC ACT NO. 31, September 25, 1946 ]**

**AN ACT TO AMEND SECTIONS SIX, SEVEN AND FOURTEEN OF  
ACT NUMBERED TWENTY-SIX HUNDRED AND THIRTEEN,  
OTHERWISE KNOWN AS THE TOBACCO INSPECTION LAW.**

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

SECTION 1. Section six of Act Numbered Twenty-six hundred and thirteen is hereby amended to read as follows:

"SEC. 6. The Collector of Internal Revenue shall have the power and it shall be his duty:

"(a) To establish general and local rules respecting the classification, marking, and packing of tobacco for domestic factory use and for exportation so far as may be necessary to secure leaf tobacco of good quality and to secure its handling under sanitary conditions, and to the end that leaf tobacco be not mixed, packed, and marked same quality when it is not of the same class and origin.

"(b) To establish from time to time adequate rules defining the standard and the type of leaf and manufactured tobacco which may be exported, as well also as the manner in which standard tobacco, shall be packed. Before establishing the rules above specified, the Collector of Internal Revenue shall give due notice of the proposed rules or amendments to those interested and shall give them an opportunity to present their objections to such rules or amendments.

"(c) To require, whenever it shall be deemed expedient the inspection of and affixture of inspection labels to tobacco removed from the province of its origin to another or other provinces before such removal, or to tobacco for domestic sale or factory use."

SEC. 2. Section seven of Act Numbered Twenty-six hundred and thirteen is hereby amended to read as follows:

"SEC. 7. No leaf tobacco or manufactured tobacco shall be exported until it shall have been inspected by the Collector of Internal Revenue or his duly authorized representative and found to be standard for export. Collector of customs shall not permit the exportation of tobacco from the Philippines unless the shipment be in conformity with the requirements set forth in this Act. The prohibition contained in this section shall not apply to waste and refuse tobacco accumulated in the manufacturing process when it is invoiced and marked as such waste and refuse."