

[REPUBLIC ACT NO. 84, October 29, 1946]

AN ACT TO AMEND SECTIONS TWO HUNDRED AND NINETY-ONE, TWO HUNDRED AND NINETY-TWO, TWO HUNDRED AND NINETY-SEVEN, TWO HUNDRED AND NINETY-NINE, AND THREE HUNDRED AND TWO OF COMMONWEALTH ACT NUMBERED FOUR HUNDRED AND SIXTY-SIX, RELATIVE TO THE FIREARMS TAX, RADIO FEES AND TOBACCO INSPECTION FEES.

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

SECTION 1. Section two hundred and ninety-one of Commonwealth Act Numbered Four hundred and sixty-six is hereby amended to read as follows:

"SEC. 291. License fees of dealers in firearms, ammunition and explosives.—Any person dealing in firearms or ammunition under license issued in accordance with the Provisions of section eight hundred and eighty-three of the Administrative Code, or in explosives as provided by Act Numbered Twenty-two hundred and fifty-five, shall pay the following annual fees:

"Dealers selling one thousand or more firearms of all kinds in a year, two thousand pesos,

"Dealers selling less than one thousand firearms of all kinds in a year, one thousand two hundred pesos.

"Dealers selling or manufacturing one million or more rounds of ammunition of all kinds in a year, three hundred pesos.

"Dealers importing or selling less than one million rounds of ammunition of all kinds in a year, two hundred pesos.

"Dealers in or manufacturers of explosives, four hundred pesos.

"This section shall not be applicable to fireworks manufacturers."

SEC. 2. Section two hundred and ninety-two of Commonwealth Act Numbered Four hundred and sixty-six is hereby amended to read as follows:

"SEC. 292. *Firearms license fees.*—Any person who owns or possesses a license to possess a firearm in accordance with section eight hundred and eighty-eight of the Administrative Code, as amended, shall pay the following initial and annual fees:

"For each shotgun held on license:

"Initial fee P15.00

"Annual fee 10.00

"For each high-power rifle held on