

[Acts No. 4232, August 16, 1935]

AN ACT TO AMEND SECTIONS TWENTY-ONE HUNDRED AND SIXTY-ONE AND TWENTY-ONE HUNDRED AND SIXTY-TWO OF ACT NUMBERED TWENTY-SEVEN HUNDRED AND ELEVEN, KNOWN AS THE ADMINISTRATIVE CODE.

Be it enacted by the Senate and House of Representatives of the Philippines in Legislature assembled and by the authority of the same:

SECTION 1. Section twenty-one hundred and sixty-one of Act Numbered Twenty-seven hundred and eleven, known as the Administrative Code, is hereby amended to read as follows:

"SEC. 2161. *Delinquency.*—The road tax shall be deemed to be delinquent after the first day of May of each year, but persons liable to pay this tax not residents of the province prior to May first of any year, but who enter and reside in the province after that date, may pay the tax within thirty days after their arrival in the province."

SEC. 2. Section twenty-one hundred and sixty-two of the Administrative Code is hereby amended to read as follows:

"SEC. 2162. *Increase of tax in case of delinquency.*—Upon delinquency, the road tax to which any person is liable shall be subject to the following surtax:

"(a) If the tax is paid on or before the thirty-first of August of the current year, the surtax shall be ten per centum of the amount in which the taxpayer is delinquent.

"(b) If the tax is paid after the thirty-first of August of the current year, the surtax shall be twenty-five per centum of the amount in which the taxpayer is delinquent."

SEC. 3. All Acts or parts of Acts inconsistent with the provisions of this Act are hereby repealed.

SEC. 4. This Act shall take effect on the first day of January, nineteen hundred and thirty-six.

Approved, August 16, 1935.



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