

[Act No. 2925, March 25, 1920]

AN ACT TO AMEND SECTIONS FOURTEEN HUNDRED AND EIGHTY-NE FOURTEEN HUNDRED AND EIGHTY-SIX, AND FOURTEEN HUNDRED AND EIGHTY-SEVEN OF 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 fourteen hundred and sixty-four of the Administrative Code, as amended by Act Numbered Twenty-eight hundred and thirty-five, is hereby amended to read as follows:

"Sec. 1464. *Amount of tax on business.*-Fixed taxes on business shall be collected as follows, the amount stated being for the whole year, when not otherwise specified:

"(a) Distillers of spirits, three hundred pesos.

"(b) Brewers, four hundred pesos.

"(c) Rectifiers of distilled spirits, three hundred pesos.

"(d) Manufacturers of tobacco, twenty pesos.

"(e) Manufacturers cigars, twenty pesos.

"(f) Wholesale liquor dealers:

"1. In city of Manila, four hundred pesos.

"2. In any other place, one hundred and twenty pesos.

"(g) Retail liquor dealers, sixty pesos.

"(h) Retail vino dealers, twelve pesos.

"(i) Wholesale dealers in fermented liquors, one hundred and twenty pesos.

"(j) Retail dealers in fermented liquors, thirty pesos.

"(k) Retail dealers in *tuba*, *basi*, and *tapuy*, ten pesos.

"(l) Tobacco dealers, eight pesos.

"(m) Retail leaf tobacco dealers, twenty pesos.

"(n) Wholesale peddlers of manufactured tobacco, eighty pesos. Wholesale peddlers of distilled, manufactured, or fermented liquor, one hundred and twenty pesos.

"(o) Retail peddlers of manufactured tobacco, sixteen pesos. Retail peddlers of distilled, manufactured, or fermented liquor, sixty pesos.

"(p) Business agents (*agentes de negocios*), forty pesos.

"(q) Proprietors of cockpits, two hundred pesos; and for each cock-fight (*soltada*), a tax of twenty-five centavos.

"(r) Proprietors of theaters, museums, cinematographs, and concert halls:

"1. In City of Manila, two hundred pesos;

"2. In any other place, one hundred pesos; or in this case, by the month, ten pesos.