

[Act No. 2733, February 15, 1918]

AN ACT TO AMEND SECTIONS FOURTEEN HUNDRED AND EIGHTY-FIVE, FOURTEEN HUNDRED AND NINETY-ONE, AND FOURTEEN HUNDRED AND NINETY-TWO OF THE ADMINISTRATIVE CODE FOR THE PURPOSE OF PERMITTING THE TRANSFER OF CIGARS UNDER BOND, AND FOR OTHER PURPOSES.

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 eighty-five of the Administrative Code is hereby amended to read as follows:

"SEC. 1485. *Removal of spirits or cigars under bond.*— Spirits requiring rectification may be removed from the place of their manufacture to some other establishment for the purpose of rectification without the prepayment of the specific tax provided the distiller removing such spirits and the rectifier receiving them shall file with the Collector of Internal Revenue their joint bond conditioned for the future payment by the rectifier of the specific tax that may be due on any finished product, and cigars may be removed by a manufacturer of tobacco products owning and operating a branch factory separate from his principal factory, from the branch factory to the principal factory, for exportation, without the prepayment of the specific tax provided the manufacturer shall file with the Collector of Internal Revenue his bond conditioned for the future payment of the specific tax that may be due on the finished product."

SEC. 2. Section fourteen hundred and ninety-one of the same Code is hereby amended to read as follows:

"SEC. 1491. *Removal of tobacco products without prepayment of tax.*— Products of tobacco entirely unfit for chewing or smoking may be removed free of tax for agricultural or industrial use, under such conditions as may be prescribed in the regulations of the Bureau ; and stemmed leaf tobacco, fine-cut shorts, the refuse of fine-cut chewing tobacco, refuse, scraps, cuttings, clippings, and sweepings of tobacco may be sold in bulk as raw material by one manufacturer directly to another, under such conditions as may be prescribed in the regulations of the Bureau, without the prepayment of the tax.

" 'Stemmed leaf tobacco,' as herein used, means leaf tobacco which has had the stem or midrib removed. The term does not include broken leaf tobacco."

SEC. 3. Section fourteen hundred and ninety-two of the same Code is hereby amended to read as follows:

"SEC. 1492. *Specific tax on cigars and cigarettes.*—On cigars and cigarettes (except handmade cigars and cigarettes prepared by the consumer for his own consumption and so used) there shall be collected