

[Act No. 2211, February 03, 1913]

AN ACT AMENDING SECTION ONE HUNDRED AND FORTY-TWO OF ACT NUMBERED ELEVEN HUNDRED AND EIGHTY-NINE, ENTITLED "THE INTERNAL REVENUE LAW OF NINETEEN HUNDRED AND FOUR," BY PROVIDING FURTHER EXEMPTIONS FROM THE TAXES IMPOSED BY SECTION ONE HUNDRED AND THIRTY-NINE OF SAID ACT.

By authority of the United States, be it enacted by the Philippine Legislature, that:

SECTION 1. Section one hundred and forty-two of, Act Numbered Eleven hundred and eighty-nine, entitled "The Internal Revenue Law of Nineteen hundred and four," is hereby amended by adding at the end thereof the following subsection:

"(j) Persons engaged in the publication or printing and publication of any newspaper, magazine, review, or bulletin having a fixed date of publication and having fixed prices for subscription and sale, on receipts derived from the sale of, subscriptions to, or advertisements in such newspaper, magazine, review, or bulletin: *Provided, however,* That this provision shall not be applicable to persons engaged in the publication or printing and publication of any newspaper, magazine, review, or bulletin having for its principal purpose the publication of advertisements."

SEC. 2. This Act shall take effect on the first day of January, nineteen hundred and thirteen.

Enacted, February 3, 1913.



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