

[Act No. 1182, June 08, 1904]

AN ACT TO PROVIDE FOR A PRELIMINARY LISTING OF MANUFACTURERS OF ALCOHOLIC AND TOBACCO PRODUCTS AND MATCHES, AND FOR AN INVENTORY OF THE STOCKS OF GOODS IN THEIR POSSESSION WITH A VIEW TO FURNISHING A BASIS FOR TAXATION BY AN INTERNAL-REVENUE LAW.

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

SECTION 1. The Acting Collector of Internal Revenue shall at once secure in the city of Manila and in the provinces, through the provincial treasurers, the listing of all distillers, rectifiers, and manufacturers of alcoholic liquors, manufacturers of fermented liquors, of cigars, cigarettes, and other tobacco products, and of matches, and shall transmit such lists as soon as prepared to the Secretary of Finance and Justice.

SEC. 2. Such lists shall contain the name and residence of each manufacturer, the location of each manufactory the output during the current fiscal year in liters, thousands, kilograms, or other count or measurement of the several articles actually manufactured in each of said manufactories during said year, and, as approximately as may be possible, an estimate of the prospective output during the fiscal year ending June thirtieth, nineteen hundred and five.

SEC. 3. At the time of making such lists the Acting Collector of Internal Revenue and provincial treasurers, or their deputies, shall prepare a complete inventory of all stocks of such alcoholic or fermented liquors, cigars, cigarettes, other tobacco products, and matches as may be then on hand in the manufactory premises where produced or undisposed of in the possession of the manufacturers thereof, and for such purpose shall have the right to enter upon such premises and make such inventory. Record shall be kept thereafter by each manufacturer of all such goods manufactured in his manufactory or disposed of by him.

SEC. 4. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 5. This Act shall take effect on its passage.

Enacted, June 8, 1904.



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