

[Commonwealth Act No. 516, April 18, 1940]

AN ACT TO AMEND SUBSECTION (u) OF SECTION EIGHTY-FOUR OF COMMONWEALTH ACT NUMBERED FOUR HUNDRED AND SIXTY-SIX, OTHERWISE KNOWN AS THE NATIONAL INTERNAL REVENUE CODE.

Be it enacted by the National Assembly of the Philippines:

SECTION. 1. Subsection (u) of section eighty-four of Commonwealth Act Numbered Four hundred and sixty-six is amended to read as follows:

"(u) The term 'alien' and 'foreign government' shall be deemed to include the citizens and Government of the United States, including the political subdivisions thereof: *Provided, however,* That citizens of the United States residing in the Philippines shall not be subject to taxation under this Title as to their compensation paid-by-the Government of the United States or political subdivisions thereof-for personal services rendered in the Philippines in compliance with orders from the Government of the United States, and as to their incomes derived from sources within the United States, and no return thereof is required to be made."

SEC. 2. This Act shall take effect as of January first, nineteen hundred and forty.

Approved, April 18, 1940.



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