[Commonwealth Act No. 512, December 22, 1939

AN ACT TO AMEND CERTAIN SECTIONS OF THE PHILIPPINE TARIFF ACT OF NINETEEN HUNDRED AND NINE, AS AMENDED, FOR THE PURPOSE OF RAISING REVENUE.

Be it enacted by the National Assembly of the Philippines:

- Sec. 1. Paragraph three hundred and forty nine of section eleven of the Philippine Tariff Act of nineteen hundred and nine.is repealed.
- Sec. 2. Section fourteen of the Philippine Tariff Act of nineteen hundred and nine, as amended by Acts Numbered Thirty-four hundred and twenty-nine, Thirty-eight hundred and eighteen, Thirty-nine hundred and seventeen, and Commonwealth Act Numbered Two hundred, and thirty-two, is further attended so as to read as follows:
 - "Sec. 14. That there shall be levied and collected upon all articles, goods, wares, or merchandise, except coal, lumber, creosoted, and other pressure treated materials as well as other minor forest products, cement, guano, natural rock asphalt, the minerals and ores of copper, lead, zinc, iron, and steel metals, refractory gold ores, and sugar molasses, the products of the Philippines, exported through ports of entry of the Philippines, or shipped therefrom to the United States or any of its possession, a duty of one dollar per gross ton of one thousand kilos, as a charge for liar fage, irrespective of-the port of destination or nationality of the exporting vessel. In the case of logs, or flitches twelve inches square or equivalent cross-sectional area, or over, a charge of thirty cents per cubic meter shall be collected. All articles, goods, wares, or merchandise imported, exported, or "shipped in transit for the use of the Government of the United States, or of that of the Philippines, shall be exempt from the charge prescribed in this section."
- Sec. 3. Section twenty-one of the Philippine Tariff Act of nineteen hundred and nine is amended so as to read as follows:
 - "Sec. 21. That on all fuel imported into the Philippines which is afterwards used for the propulsion of vessels of the United States or Philippine registry and engaged in trade with foreign countries, or between ports of the United States and the Philippines, or in the Philippine coast wise trade, a refund shall be allowed equal to the duty imposed by law upon such fuel, less one per centum thereof, which shall be paid under such rules and regulations as may be prescribed by the Insular Collector of Customs."
- Sec. 4. .When this Act shall have been approved by the President of the United States, as provided in section two, subsection (a), paragraph nine of the Act of Congress of March twenty-four, nineteen hundred and thirty-four, entitled "An Act to provide for the complete independence of the Philippine Islands, to provide for the adoption of a constitution and a form of government for the Philippine Islands, and for other purpose.s," such fact shall be made known by proclamation of the President of the Philippines, and this Act shall take effect on the date of said