

[Commonwealth Act No. 55, October 17, 1936]

AN ACT TO AMEND SECTION ONE OF ACT NUMBERED THIRTY-SEVEN HUNDRED AND THIRTY-SIX, BY PROVIDING THAT THE PROVISIONS OF THE SAID ACT SHALL NOT APPLY TO CASES INVOLVING LIABILITY FOR ANY TAX, DUTY, OR CHARGE COLLECTIBLE UNDER ANY LAW ADMINISTERED BY THE BUREAU OF CUSTOMS OR THE BUREAU OF INTERNAL REVENUE.

Be it enacted by the National Assembly of the Philippines:

SECTION 1. Section one of Act Numbered Thirty-seven hundred and thirty-six is hereby amended so as to read as follows:

"SECTION 1. *Construction.*—Any person interested under a deed, contract or other written instrument, or whose rights are affected by a statute, may bring an action in a Court of First Instance to determine any question of construction or validity arising under such deed, contract, instrument or statute and for a declaration of his rights or duties thereunder: Provided, however, That the provisions of this Act shall not apply to cases where a taxpayer questions his liability for the payment of any tax, duty, or charge collectible under any law administered by the Bureau of Customs or the Bureau of Internal Revenue."

SEC. 2. This Act shall take effect upon its approval.

Approved, October 17, 1936.



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