

[**Commonwealth Act No. 122, November 03, 1936**]

AN ACT TO AMEND SECTION FOURTEEN HUNDRED AND NINETY-FIVE OF ACT NUMBERED TWENTY-SEVEN HUNDRED AND ELEVEN, KNOWN AS THE ADMINISTRATIVE CODE, AS AMENDED BY ACTS NUMBERED THIRTY-TWO HUNDRED AND FORTY-EIGHT, THIRTY-TWO HUNDRED AND SEVENTY-FOUR, THIRTY-FIVE HUNDRED AND TWENTY-SIX AND FORTY HUNDRED AND FIFTY-EIGHT, LEVYING- A SPECIFIC TAX ON MOTOR SPIRITS AND ALLOTING THE PROCEEDS FOR THE MAINTENANCE, IMPROVEMENT AND CONSTRUCTION OF HIGHWAYS.

Be it enacted by the National Assembly of the Philippines:

SECTION 1. Section fourteen hundred and ninety-five of Act Numbered Twenty-seven hundred and eleven, as amended by Acts Numbered Thirty-two hundred and forty-eight, Thirty-two hundred and seventy-four, Thirty-five hundred and twenty-six, and Forty hundred and fifty-eight, is hereby further amended to read as follows:

"SEC. 1495. *Specific tax on manufactured oils and other fuels.*—On refined and manufactured mineral oils and other motor .fuels, there shall be collected the following taxes:

"(1) Kerosene or petroleum, per liter of volume capacity, one and one-half centavos;

"(2) Lubricating oils, per liter of volume capacity, four centavos;

"(3) Naphtha, gasoline, and all other lighter products of distillation, per liter of volume capacity, five centavos;

"Twenty per centum of all money collected under the provisions of subsections two and three of this Act shall accrue to the provincial roads and bridge funds of the different provinces in proportion to the cedula sales in each province during the previous year and the remaining eighty per centum of said money shall be deposited in the Philippine Treasury to constitute a special fund for the maintenance, reconstruction, improvement, and where practicable, for the construction of provincial and national roads and bridges, to be appointed by the Secretary of Public Works and Communications to the different provinces in the following proportions:

"Twenty per cent equally among all the provinces;

"Twenty per cent in proportion to the combined length of first and second-class roads maintained throughout the previous year in each province;

"Twenty per cent in proportion to the land area;