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The recently passed law on cigarette taxes, increasing to P3.50 the lowest bracket for cigarettes not subject to extra tax, might do the trick.

A proposed amendment to the law would lower this bracket again to P3.00, but this can not be considered until next session of Congress which opens in January. In the meantime it will be interesting to observe if it is easy to change the taste of the many local cigarette smokers, once they get a chance to buy imported American cigarettes at almost the same price as the native ones.

It is easy to see that the leaf tobacco situation here is artificial, and based on local circumstances of momentary importance only.

If the business is to survive and to return to normal, it will have to follow the world market trends.

In normal times nearly 80% of our leaf tobacco was exported, in open competition with other producing countries. Only big crops can enable us to recover our old markets (for the benefit of the farmer). Philippine tobacco has qualities of its own which are very much appreciated, and cannot be easily replaced by the tobaccos of other countries.

Legislation, Executive Orders, and Court Decisions

By EWALD E. SELPH

Ross, Selph, Carrascoso & Janda

LAST month we had incomplete information on legislation as very few bills had been acted upon by the President at the time the *Journal* went to press.

S. Bill 248 condoning interest on pre-war obligations from January 1, 1942, to December 31, 1945, was vetoed.

Rep. Act 199 provides for retirement of pre-war treasury certificates.

Rep. Act 211 provides for the retirement within one year from June 1, 1948, of all PNE circulating notes, excepting certain notes listed as issued illegally by the Japanese Military Administration and also excepting others which the Secretary of Finance may certify upon investigation to have been illegally issued.

Rep. Act 215 (H.B. 1730) provides a new time limit (through 1949 unless operations are resumed earlier) within which to perform certain terms and conditions relative to mining claims.

Rep. Act 217 (H.B. 1692) imposes the new luxury taxes.

Rep. Act 218 extends vacation and sick leave privileges to government employees who have rendered 6 months continuous satisfactory service whether permanent or temporary.

Rep. Act 219 increases the taxes on spirits, wines, and other liquors and on cigars and cigarettes.

Rep. Act 224 creates the National Airports Corporation and empowers it to manage, control, and operate all government airfields and to acquire and construct new ones, to fix and collect tolls, fees and charges, except landing fees and royalties on gasoline, oil, and accessories delivered to aircraft, which must be approved by the Civil Aeronautics Board, and prescribe terms and conditions under which the property under its control may be used.

Rep. Act 225 (H.B. 1773) amends the limitations on the number and area of mining claims any one person or entity may hold.

Rep. Act 226 prohibits and penalizes the use of the emblem, seal, and name of the United Nations for commercial or business purposes, and provides for confiscation of articles on which the emblem, seal, or name of United Nations has been used.

Rep. Act 227 exempts from "income tax and/or any other taxes to the Government of the Philippines" amounts received by a taxpayer from the Government of the United States or of the Philippines or from any of their agencies or instrumentalities, on account of damages or losses suffered during the last war; and it provides that any such tax heretofore collected shall be credited, if such credit is requested, within one year from approval of the act (June 5, 1948).

H.B. 1045 providing, under certain conditions, for a physician, and in others, for a male nurse on coastwise vessels, became **Rep. Act 233**.

S. Bill 127 regarding free emergency dental attendance, became **Rep. Act 239** and applies to every owner, lessee, or operator of a shop, factory, estate, or commercial, industrial, or agricultural establishment having not less than 50 employees or laborers. If the number of employees exceeds 500, the employer shall "engage the services of a dentist for the benefit of his employees and laborers," and such dentist shall subject all employees of such establishments to a dental examination at least once a year. Penalties are provided and "in case of recidivism the Court may, in addition, order the definitive closing of the establishment."

Rep. Act 240 provides for attachment, in criminal actions under certain conditions, of property of the accused.

Rep. Act 243 amends the law regarding holidays by providing that when any regular holiday of fixed date falls on Sunday, the next succeeding day shall be observed as a legal holiday.

Rep. Act 247 amends the Bonded Warehouse Act (Act 3893), hereafter to be known as the General Bonded Warehouse Act, and extends it to cover practically all commodities; it provides annual license fees based on area and cubic meters of storage space and limits the use of the word "bonded."

Rep. Act 248 prohibits reprinting, reproduction, or republication by any private person, without the previous consent of the Secretary of Education, of any text book, manual, course of study, test, form, etc. or other instructional aid prepared and published by the former Bureau of Education or the present Bureau of Public Schools.

H.B. 1691 providing for the collection of the sales tax in advance, in accordance with regulations promulgated by the Secretary of Finance, became **Rep. Act 253**.

Rep. Act 261 amends section 189 of the Internal Revenue Code by providing that the tax shall not apply to coconut oil and the by-products of copra from which it is produced or manufactured, if such oil and by-products shall be removed for exportation and are actually exported without returning to the Philippines, whether so exported in their original state or as an ingredient or part of any manufactured article or product.

H.B. 1704 creating the Central Bank and Monetary Board, became **Rep. Act 265**.

Rep. Act 270 provides for maternity leave with half pay to temporary government employees if they have rendered two years of continuous service.

Rep. Act 273 amends the Insurance Act relative to loans and investments by insurance companies and the property, real and personal, which they may purchase, own, and hold.

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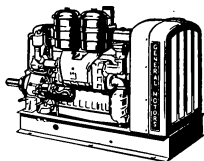
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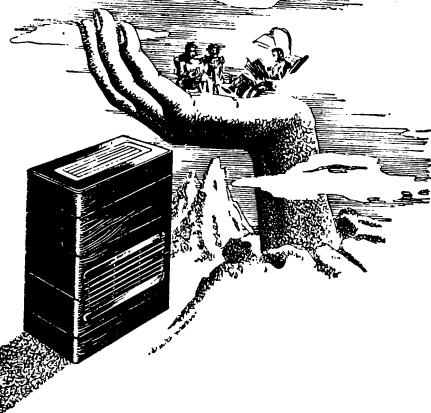
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Rep. Act 275 changes the name of the Bureau of Banking to that of "Office of the Insurance Commissioner" and provides for assessment of insurance companies for any deficit in the expenses of the Office's insurance activities. The assessment is apportioned on gross premiums and other considerations for insurance covering property or risks in the Philippines. The minimum assessment is fixed at ₱300. It is also provided that, in determining gross premiums, no deduction shall be allowed for cost of reinsurance placed with any company not authorized to do business in the Philippines.

Rep. Act 276, amending the Charter of Iloilo, provides, among other things, that the municipal board may tax and regulate the sale, distribution, trading in, or disposal of, alcoholic beverages, cigars, and cigarettes, and fix the license fees therefor. The important amendment in this section is the addition of the power to tax.

H.B. 1075 extending, to the 1973-74 crop year, the effects of the Sugar Allocation Act, became *Rep. Act 279*.

H.B. 1350 amending the Charter of Manila by providing for a municipal tax not to exceed 1/2 of 1% per annum on the total premiums collected by insurance companies on property located in Manila, for the acquisition of fire fighting equipment, became *Rep. Act 280*.

Rep. Act 282 amends the section of the Administrative Code relating to collection districts and ports of entry and these now are Sual, Pangasinan; Hondagua, Quezon; Manila, Tabaco, Cebu, Pulupandan, Iloilo, Davao, Legaspi, Zamboanga, Jolo, Aparri, Jose Pañaniban, Cagayan, Tacloban; and San Fernando, La Union.

Rep. Act 288 segregates from the City of Zamboanga, the Island of Basilan and adjacent islands, and creates the City of Basilan, granting it power to tax and fix license fees for various business activities similar to the other chartered cities.

Rep. Act 295 exempts from specific tax educational films for visual education and reversal film used in amateur photography of 16 millimeters or less, and provides for refund of tax heretofore paid on such film if claim for refund is made within the time provided by law (Sec. 309, Internal Revenue Code, 2 years).

Rep. Act 305 creates the City of Naga; *Rep. Act 306*, the City of Legaspi. Both of these have power to tax and fix license fees for various specified business activities.

Rep. Act 318 regulates the practice of chemical engineering and creates a Board which, in addition to regulating the profession and issuing certificates, is given power to inspect industrial plants and determine the complement of chemical engineers and technical personnel needed for such plants. The Board, subject to approval of the Secretary of Public Works, is empowered to fix fees for such inspections and to enforce penal regulations. The definition of chemical engineering is very broad. There are certain provisions for exemption of persons who have been rendering chemical engineering service without accident for 5 years, and for certain foreigners who have been in actual bonafide practice for 5 years. Application for exemption must be submitted to the Board.

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Rep. Act 319 lifts the ban on export of buntal fiber.

Rep. Act 321 creates the City of Ozamis comprising the territory formerly known as Misamis, province of Misamis Occidental. It has power to tax and regulate various business activities similar to that of the other chartered cities.

At the Special Session recently concluded, a number of acts were passed but at the time of going to press had not been acted upon by the President.

H. 1198 provides for the regulation of civil engineering.

H. B. 1554 regulates mining engineering, and provides for licensing of mining and milling foremen.

H. B. 1794 creates a Board of Import Control and establishes a system of import control until December 31, 1949, on non-essential and luxury articles. There is no definition of what are non-essential or luxury articles. It empowers the President upon recommendation of the Board to allocate quotas of the quantity and kind of non-essential and luxury articles which may be imported within a certain period of time.

H. B. 1851 regulates the practice of architecture.

H. B. 1922 creates the City of Dumaguete which will have similar taxing power as the other cities recently chartered.

H. B. 1929 seeks to consolidate all the laws affecting banking institutions which are not covered in the Central Bank Bill recently approved. It provides for certain reports to the Central Bank by insurance companies so that the Monetary Board may have information on which to ascertain the effects of the operations of such companies on the monetary, credit, and exchange situation in the Philippines. The law provides in detail for limitations on stock ownership, percentage of directors who must be Philippine citizens, limitations on amounts and maturities of loans, reserve requirements, etc. It also provides that no new foreign bank may accept deposits. It provides that deposits received by foreign banks must be invested in the Philippines.

H. B. 1970 creates the City of Calbayog with similar taxing powers as the other newly created cities.

H. B. 1975 amends the charter of the City of Baguio and enlarges its taxing power.

H. B. 2003 establishes the capital of the Philippines and provides for expropriation of private property within its limits.

S. B. 345 provides for lifting the moratorium under certain conditions. The 8-year period of S.B. 298 vetoed by the President, is retained, but all mention of interest has been eliminated.

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