

be considered allowable deductions on the income of the donor or giver for income tax purposes; and other transactions undertaken by it in pursuance of its purposes as provided in section 4 hereof shall be free from any and all taxes.

Sec. 9. From and after the passage of this Act, it shall be unlawful for any person within the jurisdiction of the Philippines to falsely and fraudulently call himself out as, or represent himself to be, a member of or an agent for the Science Foundation of the Philippines; and any person who violates any of the provisions of this Act shall be punished by imprisonment of not to exceed six months or a fine not exceeding five thousand pesos, or both, in the discretion of the court.

§53. 10. This Act shall take effect upon its approval.

Approved, June 20, 1952.

(REPUBLIC ACT NO. 896)

AN ACT TO DECLARE THE POLICY ON ELEMENTARY EDUCATION IN THE PHILIPPINES

Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. This Act shall be known as the "Elementary Education Act of 1953."

Sec. 2. In pursuance of the aim of all schools expressed in section five, Article XIV of the Constitution, and as amplified by subsequent legislation, it shall be the main function of the elementary school to develop healthy citizens of good moral character, equipped with the knowledge, habits, and ideals needed for a happy and useful home and community life.

Sec. 3. To put into effect the educational policy established by this Act, the Department of Education is hereby authorized to revise the elementary-school system on the following basis: The primary course shall be composed of four grades (Grades I to IV) and the intermediate course of three grades (Grades V to VII). Pupils who are in the sixth grade of the time this Act goes into effect will not be required to complete the seventh grade before being eligible to enroll in the first year of the secondary school: *Provided*, That they shall be allowed to elect to enroll in Grade VII if they so desire.

Sec. 4. The Secretary of Education may, with the approval of the President, authorize, in the primary grades, the holding of one class, morning and afternoon, under one teacher. In the intermediate grades, classes may be authorized on the basis of two classes under three teachers or of three classes under five teachers. Where there is not enough number of children to meet the minimum requirements for organizing one-grade or two-grade combined classes, the Secretary of Education may authorize the organization of classes with more than two grades each.

Sec. 5. It shall be compulsory for every parent or guardian or other person having custody of any child to enroll such child in a public school, the next school year following the seventh birthday of such child, and such child shall remain in school until the completion of an elementary education: *Provided, however*, That this compulsory attendance shall not be required in any of the following cases: First, when the child enrolls in or transfers to a private school; Second, when the distance from the home of the child to the nearest public school offering the grade to which he belongs exceeds three kilometers or the said public school is not safely or conveniently accessible to the child; Third, when such child is mentally or physically defective in which case a certificate of a duly licensed physician or competent health worker shall be required; Fourth, when, on account of indigence, the child cannot afford to be in school; Fifth, when the child cannot be accommodated because of excess enrolment; and Sixth, when such child is being regularly instructed by its parent or guardian or private tutor, if qualified to teach the several branches of study required to be taught in the public schools, under conditions that will be prescribed by the Secretary of Education.

§53. 6. There is hereby authorized to be appropriated out of any funds in the National Treasury not otherwise appropriated, such sums as may be necessary to carry out the purposes of this Act.

§53. 7. All acts or parts of acts inconsistent with the provisions of this Act are hereby repealed.

§53. 8. This Act shall take effect upon its approval.

Approved, June 20, 1953.

It's high time you think of your income tax.

Let's, you forget there are new regulations governing this tax and for your benefit this paper is printing here the latest dope there is to it from the bureau of internal revenue. Here goes:

"In connection with the filing of the 1953 income tax returns of both individuals and corporations, the following are being released for the information and guidance of the taxpayers concerned:

1. Rates of individual income tax—The rates on individual income tax for the year 1953 have reverted to the 1949 rate as provided for under Republic Act No. 82 which took effect on January 1, 1946, because the effectivity of the rates provided under Republic Act No. 590, which were enforced from January 1, 1950 to December 31, 1952, has not been extended by Congress. The rates applicable to income of individuals during the year 1953 are as follows:

"For the 1st P200	3%
"P2,000 to P4,000	6%
"P4,000 to P6,000	9%
"P6,000 to P10,000	13%
"P10,000 to P20,000	17%
"P20,000 to P30,000	22%
"P30,000 to P40,000	26%
"P40,000 to P50,000	28%
"P50,000 to P60,000	30%
"P60,000 to P70,000	32%
"P70,000 to P80,000	34%
"P80,000 to P90,000	36%
"P90,000 to P100,000	38%
"P100,000 to P150,000	40%
"P150,000 to P200,000	42%
"P200,000 to P300,000	44%
"P300,000 to P400,000	46%
"P400,000 to P500,000	48%
"P500,000 to P700,000	50%
"P700,000 to P1,000,000	52%
"P1,000,000 to P2,000,000	55%
"P2,000,000 up	60%

"2. Personal exemption—The personal exemption for single individual is P1,800 and for a married person or head of a family, P3,000. The additional exemption for each child below 21 years of age is P600. No proportional exemption is allowed except when the status of the taxpayer changes during the taxable year by reason of his death.

"3. Requirement for filing — All citizens and resident aliens having a gross income of P1,800 or more for the year 1953 are required to file income tax returns on or before March 1, 1954.

"4. Corporations—Corporations are required to pay for the year 1953 the rate of 20% on the first P100,000 net income and 28% on the excess over P100,000 of their net income. These rates have been extended up to December 31, 1954 by Republic Act No. 868.

"5. Withholding taxes on non-resident aliens and non-resident foreign corporations—The rates of withholding taxes are 24% for non-resident foreign corporations and 12% for non-resident alien individuals, unless the income of the latter from Philippine sources exceeds P16,500 in which case the graduated rates under Section 21 of the National Internal Revenue Code will be applied.

"6. Claiming the 10% optional standard deduction—In lieu of all deductions allowed by law, an individual other than a non-resident alien may claim an optional standard deduction of 10% of the gross income of P1,000—whichever is the lesser. The standard optional deduction cannot exceed P1,000. Only one kind of deduction can be claimed, either the itemized deduction or the optional. Both cannot be claimed. If both are claimed, whichever is greater will be allowed.

"Taxpayers are requested to file their income tax returns as early as possible and not to wait for the last day for filing the same in order to avoid the rush and crowd and in order to help the Bureau in processing their returns earlier. Likewise, it is

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