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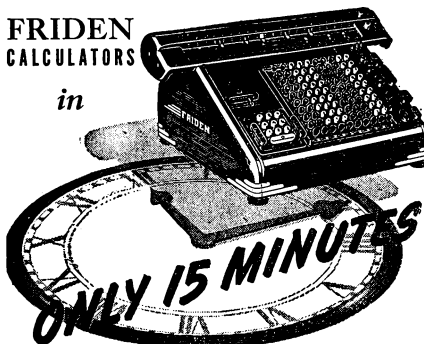
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## Legislation, Executive Orders, and Court Decisions

BY EWALD E. SELPH

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**S**HORTLY after the last issue of the *Journal*, the President acted upon a number of bills passed at the last special session of the Congress:

House Bill No. 1198, regulating civil engineering,  
House Bill No. 1554, regulating mining engineering  
and licensing mining and milling foremen, and

House Bill No. 1851, regulating the practice of architects, were vetoed.

House Bill No. 1794, creating the Board of Import Control, consisting of the Secretary of Commerce, the Undersecretary of Finance, and the General Manager of PRATRA, became Republic Act No. 330. This Board is now engaged in determining what are non-essential and luxury articles, their proper classification, the method of allocation of quotas, and the terms and conditions upon which permits for the importation of such articles may be issued.

House Bill No. 1922, creating the City of Dumaguete, became Republic Act No. 327. House Bill No. 1970, creating the City of Calbayog, became Republic Act No. 328. House Bill No. 1975, which amends the Charter and the taxing power of the City of Baguio, became Republic Act No. 329.

House Bill No. 1929, consolidating and amending laws affecting banking institutions, became Republic Act No. 337.

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House Bill No. 2003, establishing the capital of the Philippines and providing for a Planning Commission and authorizing it to purchase or expropriate private estates within the area described, and to establish zones, determine height and area of buildings, etc., became Republic Act No. 333.

Senate Bill No. 345, providing for the lifting of the Moratorium for certain debts and under certain conditions, became Republic Act No. 342. Sec. 2 provides that pre-war debts shall not be due or demandable for a period of 8 years after settlement of the debtor's war damage claim, and that, in event Sec. 2 should be in any way declared void and unenforceable, the former Executive Order on the Moratorium shall continue in force.

Some executive orders were issued recently, among which are the following:

Executive Order No. 142, issued May 28, 1948, modifies Sec. 6 of Executive Order No. 91 of February 5, 1946, (Ceiling prices). The change is only in the personnel of the Price Fixing Committee, and the Secretary of Labor is substituted for the Secretary of Interior. The power to increase or decrease ceiling prices, or provide higher or lower markups for wholesalers or retailers, remains the same, with the proviso that "the retailer shall have a margin of profit of not less than 10% nor more than 15% over the operating expenses."

Executive Order No. 143, dated June 5, 1948, extends for 6 months from June 5, 1948, the terms of Executive Order No. 65 regarding export by producers of logs, fitches, and sawn lumber (not more than 50% of product actually produced and marketed during the previous month). This was accompanied by some amendments to the rules and regulations which modify those issued under the previous Executive Orders on this subject.

Executive Order No. 150 creates the Social Security Study Commission, which is empowered to issue subpoenas and compel production of documents and take testimony relative to formulation of legislation providing for a social security system. It is directed to study a social insurance program.

Executive Order No. 155 fixes Friday, October 1, 1948, as Census Day "on which date the enumeration of the population and collection of all pertinent social and economic data about the Philippines shall begin and proceed on consecutive days from daylight to darkness, including Sundays and holidays, until completed."

On June 16, 1948, the Department of Finance issued Revenue Regulations No. V-3, covering payment of the sales tax in advance, as authorized by Republic Act No. 253. Where a shipment consists of articles taxable under different rates, the expenses, such as freight and insurance, shall be apportioned according to the value of the articles. Where articles are imported for use in the manufacture of other articles, the tax is payable before the

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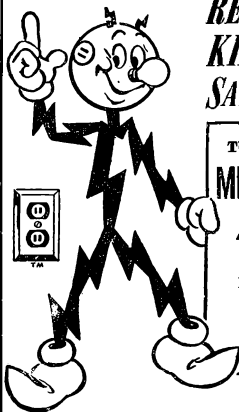


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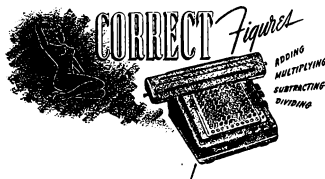
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articles are removed from the Customhouse. It provides that in cases where it is impracticable to pay the taxes prescribed, the Collector of Internal Revenue may authorize the manufacturer to pay in advance, not later than the 5th of each month, an amount sufficient to cover the estimated percentage taxes due for one month, provided the manufacturer keeps the books and records prescribed by the Collector of Internal Revenue. Every importer or manufacturer must make the usual quarterly return of sales but "the amount paid in advance by importers, manufacturers, and producers shall be credited against the percentage taxes due on their sales for each calendar quarter."

The Department of Finance also issued a general circular No. V-51, dated July 2, 1948, regarding exemption of certain articles from the compensating tax. The exemption covers articles used by the importer himself in the manufacture or preparation of, and to form part of, articles subject to specific tax or for consignment abroad; single shipment to a single person of an article not exceeding ₱100 in value; and goods brought by a returning resident of a total value of not exceeding ₱500.

The Department of Finance further issued a circular letter, No. 245, regarding forfeiture of bonds for failure to produce certificates of origin or notarial certificates of manufacturers, within the time provided in the bond.

## Philippine Safety Council

By FRANK S. TENNY

*Director, Philippine Safety Council*

**T**HE Philippine Safety Council, in an official release, has praised Chief Primo Villar of the Motor Vehicles Office and the board of directors of the Philippine Motor Association for recent action taken with a view toward traffic safety.

Chief Villar has announced a nation-wide drive against illegal for-hire vehicles. This campaign should reduce traffic mishaps considerably, as that type of vehicle figures heavily in accident statistics. The Safety Council has devoted much attention to these factors for some time, in cooperation with the Public Service Commission and the M. V. O.

The Council also heartily endorsed the plan of the Philippine Motor Association to revive the pre-war school-boy safety patrols to guard school children at intersections and crosswalks while going to and from school. In spite of the efforts of the Manila Junior Police, many such crossings present great danger both to the children and to the motorist.

Another Safety Council announcement disclosed that driver training classes are continuing full scale in the Bachrach Taxis, Rural Transit Buses, Philippine Match

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