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**EIGHTEENTH ANNUAL REPORT OF THE COLLECTOR  
OF INTERNAL REVENUE OF THE PHILIPPINE  
ISLANDS**

TO

**THE HONORABLE, THE SECRETARY OF FINANCE**

FOR THE

**FISCAL YEAR 1921 ENDED DECEMBER 31, 1921**

**W. TRINIDAD**  
COLLECTOR OF INTERNAL REVENUE

MANILA  
BUREAU OF PRINTING  
1922



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## TABLE OF CONTENTS

	Page
Collections .....	5
Summary of collections .....	7
Distribution of collections .....	11
Legislation .....	14
Personnel .....	14
Field service .....	16
Cost of collection .....	19
Statement showing the amount collected by years.....	20
Forms .....	20

### PART I.—*Internal-Revenue Taxes*

Distilled spirits, wines, fermented liquors, and tobacco products:	
Distilled spirits .....	22
Wines .....	23
Fermented liquors .....	24
Smoking and chewing tobacco .....	24
Stripped and partially manufactured tobacco.....	25
Cigars .....	26
Cigarettes .....	27
Raw materials used in the manufacture of tobacco products.....	28
Leaf tobacco on hand.....	28
Leaf tobacco exported .....	29
The tobacco development work of the Bureau.....	29
Tobacco inspection fund .....	31
Matches .....	32
Privilege taxes:	
Dealers in alcohol and tobacco products.....	32
Merchants, manufacturers, and common carriers.....	32
Occupations, trades, and professions .....	33
Cedulas .....	34
Banks and bankers .....	34
Insurance companies .....	35
Forest products .....	35
Income tax .....	36
Comparative statement of personal and corporation returns.....	37
Net income reported by personal returns.....	38
Total net income and tax assessed by provinces.....	39
Personal income .....	40
Statement showing the number of individual returns by classes.....	41
Statement showing, by income classes, number of corporation returns	41
Inheritance tax .....	42
Stamp and cedula account .....	44

PART II.—*Miscellaneous*

	Page.
Franchise taxes .....	45
Pearl fishing .....	45
Sponge fishing .....	45

## APPENDIXES

A. Statement showing, by provinces, the number of different kinds of licenses issued in the Philippine Islands during the calendar year 1921 .....	48
B. Tables showing total receipts in each province from each specific source for the calendar year 1921.....	56
C. Recapitulations of actual collections made by the Collector of Internal Revenue for the Philippine Islands during the calendar year 1920 .....	113

# EIGHTEENTH ANNUAL REPORT OF THE COLLECTOR OF INTERNAL REVENUE

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DEPARTMENT OF FINANCE,  
BUREAU OF INTERNAL REVENUE,  
MANILA, P. I., *March 25, 1922.*

To the Honorable,  
The SECRETARY OF FINANCE,  
*Manila, P. I.*

SIR: In accordance with the provisions of sections 574 and 1437 of the Administrative Code, I have the honor to submit the following report on the operations of the Bureau of Internal Revenue during the fiscal year ended December 31, 1921.

## COLLECTIONS

By the operation of Act No. 2991, the undersigned ceased to be Ex-Officio City Assessor and Collector for the City of Manila on May 4, 1921, when his activities in that capacity were duly transferred to the newly created Departments of Assessment and of Finance of the City of Manila. On that account and in order that the statements and other statistics comprised in this report may be uniform, the collection of municipal taxes and other charges pertaining to the City of Manila made during the year 1920, and the first four months of 1921, have been excluded. This report is therefore strictly limited to internal revenue activities.

The total collection during the year aggregated ₱41,833,382.11, which compared with that of 1920 amounting to ₱52,279,177.22, shows a decrease of ₱10,445,795.11 or 19.98 per cent.

Four sources of revenue have shown considerable decreases—the tax on distilled spirits, that on cigarettes, the percentage tax on merchant's sales, and the United States internal revenue tax on manufactured tobacco products exported to that country. The great decline in the prices of all commodities and the lack of a favorable market for our principal products such as hemp, sugar, rice, and tobacco are the main causes of the decrease in these sources of revenue. Also the cigar and cigarette makers' strike which took place in April, 1921, almost paralyzing the operations of tobacco factories in the City of Manila during that time, had contributed in decreasing the collection of taxes on cigarettes by ₱498,908.72.

However, a considerable increase has been registered in the collection of excise taxes on imported goods and income taxes during the year. The increase in the former is mainly due to the unusual big quantity of distilled spirits, manufactured tobacco, matches, lubricating oils, and cigarettes imported during the year as compared with that of previous years. The increase in income tax collections was due to the increase in the rate of the normal tax from two to three per cent, the lowering of the personal exemption from ₱6,000 and ₱8,000 to ₱4,000 and ₱6,000, respectively, and to the fact that most of the losses sustained during the year 1920 were not reflected until the first six months of 1921 when the fiscal accounting period of several business firms terminated.

The failure of many business concerns during the year compelled the exercise of greater vigilance and entailed a greater amount of work not only on the part of the members of the field force but also of the office personnel of this Bureau in its endeavor to promptly verify the tax liability of persons on the eve of bankruptcy and of those who were about to leave the country to enable the collection of whatever taxes were due. This activity reduced the loss of the Government in tax collections to a minimum.

By authority of section 1435 of the Administrative Code, as amended by Act No. 2892 of the Philippine Legislature, mention of which has already been made in the previous report, Regulations No. 22 have been promulgated by the Department of Finance on September 1, 1921, to take effect fifteen days thereafter, empowering the Collector of Internal Revenue to collect taxes from persons departing from the Philippine Islands or retiring from business and requiring that any alien, whether resident or nonresident, and any American or Filipino citizen who desires to leave the Philippines, should provide himself with a certificate of tax clearance signed by the Collector of Internal Revenue in Manila, or by the provincial treasurer of the province in which he may reside or has his place of business. No little difficulty is met in the enforcement of these regulations, especially that encountered during the first days after their promulgation, but with the hearty coöperation of steamship companies which require the presentation of these certificates of tax clearance before issuance of tickets, and the Bureau of Customs which demands the presentation of such certificates from persons departing for foreign ports, it is safe to say that in the near future, the enforcement of these regulations will cease to be a problem for the Bureau of Internal Revenue.



SUMMARY OF COLLECTIONS

Item.	1920			1921		
	Taxes.	Fines and penalties.	Total.	Taxes.	Fines and penalties.	Total.
<b>Excise tax:</b>						
<b>Domestic—</b>						
Distilled spirits.....	₪3,976,988.79	₪645.00	₪3,977,583.79	₪3,129,939.32	₪929.00	₪3,130,868.32
Fermented liquors.....	421,590.00	.....	421,590.00	366,884.13	.....	366,884.13
Manufactured tobacco.....	302,672.10	70.00	302,742.10	303,006.57	121.24	303,127.81
Cigars.....	323,044.43	1,031.19	324,075.62	265,255.14	997.40	266,252.54
Cigarettes.....	5,911,610.30	55.00	5,911,665.30	5,412,701.58	10.00	5,412,711.58
Matches.....	60,410.70	10.00	60,420.70	60,108.00	10.00	60,118.00
Wines and imitations.....	203,278.98	.....	203,278.98	157,959.95	.....	157,959.95
Playing cards.....	23.10	.....	23.10	.....	.....	.....
Cinematographic films.....	509.63	.....	509.63	607.05	185.00	792.05
<b>Total.....</b>	11,200,078.03	1,811.19	11,201,889.22	9,686,461.74	22,52.64	9,688,714.38
<b>Imported—</b>						
Coal and coke.....	22,055.13	15.00	22,070.13	15,070.77	270.32	15,341.09
Distilled spirits.....	294,552.96	.....	294,552.96	362,911.12	.....	362,911.12
Fermented liquors.....	11,469.87	.....	11,469.87	12,435.62	.....	12,435.62
Manufactured tobacco.....	161,376.64	.....	161,376.64	216,734.18	.....	216,734.18
Cigars.....	13.24	.....	13.24	5.70	.....	5.70
Cigarettes.....	231,853.40	.....	231,853.40	484,114.15	.....	484,114.15
Matches.....	319,974.68	.....	319,974.68	400,675.85	.....	400,675.85
Wines and imitations.....	150,081.31	.....	150,081.31	91,405.22	.....	91,405.22
Skimmed milk.....	299.04	.....	299.04	136.80	.....	136.80
Playing cards.....	166,999.47	.....	166,999.47	170,648.65	.....	170,648.65
Cinematographic films.....	29,210.70	.....	29,210.70	48,415.15	.....	48,415.15
<b>Total.....</b>	1,365,831.31	.....	1,365,831.31	1,737,482.44	.....	1,737,482.44
<b>Kerosene or petroleum.</b>						
Naphtha, gasoline, and all lighter products of distillation.....	711,938.39	.....	711,938.39	681,660.79	.....	681,660.79
Lubricating oils.....	878,265.94	.....	878,265.94	780,791.46	.....	780,791.46
.....	126,666.93	.....	126,666.93	269,107.50	.....	269,107.50
<b>Total.....</b>	1,716,871.26	.....	1,716,871.26	1,681,559.75	.....	1,681,559.75
<b>Prohibited drugs.</b>						
Coal and coke.....	176,270.20	.....	176,270.20	24	.....	24
<b>Total.....</b>	176,270.20	.....	176,270.20	149,508.43	.....	149,508.43
<b>Total excise taxes.....</b>	14,481,105.93	1,826.19	14,482,932.12	13,270,083.37	2,522.96	13,272,606.33

Summary of collections—Continued.

Item.	1920		1921	
	Taxes.	Fines and penalties.	Taxes.	Fines and penalties.
License, business and occupation taxes:				
Brewers.....	£2,550.00	£60.00	£2,400.00	£1,772.00
Distillers.....	17,450.00	2,075.00	20,250.00	2,022.00
Rectifiers of distilled spirits.....	8,850.00	295.00	10,035.00	10,035.00
Retail liquor dealers.....	37,950.50	962.50	38,268.00	857.58
Retail wine dealers.....	233,426.00	8,382.45	190,506.75	5,090.10
Wholesale liquor dealers.....	150,583.00	6,086.75	132,375.00	1,867.50
Retail dealers in fermented liquors.....	58,721.50	675.27	52,117.00	1,797.68
Retail dealers in tuba, basi, tapuy, etc.....	300,302.82	8,176.48	263,808.95	8,390.51
Wholesale dealers in fermented liquors.....	23,427.50	2,341.75	38,355.00	1,337.50
Dealers in manufactured tobacco.....	291,667.63	12,440.59	289,995.00	8,625.41
Manufacturers of chewing and smoking tobacco.....	1,000.00	486.25	375.00	386.25
Manufacturers of cigars and cigarettes.....	2,075.00	355.87	1,621.00	1,270.00
Wholesale peddlers of tobacco products.....	6,448.00	330.00	4,560.00	85.00
Wholesale peddlers of alcoholic products.....	8,370.00	240.00	10,540.00	55.00
Retail peddlers of tobacco products.....	9,880.00	443.00	4,412.00	163.00
Retail peddlers of alcoholic products.....	10,288.50	138.00	4,347.00	95.00
Retail leaf tobacco dealers.....	145,648.75	2,745.00	127,830.58	2,099.84
Repackers of distilled spirits and wines.....	5,725.00	935.00	4,875.00	275.00
Total.....	1,320,864.20	47,168.82	1,167,811.28	32,927.37
Merchants and manufacturers.....	15,729,364.54	160,117.44	9,770,866.68	97,220.81
Printers and publishers.....	33,039.16	198.79	29,036.30	227.81
Common carriers.....	144,295.66	11,761.03	144,814.49	9,559.93
Contractors, warehousemen and others.....	413,497.52	15,105.77	444,483.42	17,619.29
Peddlers of merchandise.....	738,328.41	32,605.81	458,112.80	26,583.26
Total.....	17,055,525.29	219,788.84	10,847,803.69	151,211.10
Commercial brokers.....	149,766.71	1,856.58	126,524.33	3,335.59
Stock brokers.....	19,456.74	469.79	15,742.50	123.02
Real-estate brokers.....	42,561.03	1,899.18	26,045.57	699.75
Customs and immigration brokers.....	3,260.00	85.00	3,480.00	60.00
Pawn brokers.....	24,400.00	212.50	25,600.00	140.00
Theaters, museums, cinematographs, and concert halls.....	26,011.92	368.10	25,905.00	415.00
Circuses.....	980.00	.....	900.00	56.00
Billiard rooms.....	20,184.50	712.79	15,938.50	532.80
Lawyers, medical practitioners, architects, land surveyors, engineers, and public accountants.....	84,525.00	3,199.17	87,737.50	2,601.08
Total.....	1,200,738.65	.....	9,868,077.49	129,859.92
.....	.....	.....	.....	15,865.52
.....	.....	.....	.....	26,745.32
.....	.....	.....	.....	3,540.00
.....	.....	.....	.....	25,740.00
.....	.....	.....	.....	26,320.00
.....	.....	.....	.....	995.00
.....	.....	.....	.....	16,471.30
.....	.....	.....	.....	90,388.58

Chiroprodists, manicurists, tattooers, and masseurs.....	1,215.00	66.25	1,281.25	1,370.00	39.25	1,409.25
Pharmacists and farmers.....	16,617.50	541.00	17,158.50	17,380.00	470.00	17,850.00
Race tracks.....	10,320.00		10,320.00	11,300.00	20.00	11,320.00
Boxing or sparring exhibitions.....				8,550.00	52.50	8,602.50
Cockpits.....	703,762.04	1,864.53	705,626.57	664,720.10	2,528.51	667,248.61
Cockfights.....	154,237.72	3,069.52	157,307.24	128,823.70	1,890.89	130,714.59
Opticians and dental surgeons.....	14,400.00	627.00	15,027.00	13,775.00	578.50	14,353.50
Midwives and cirujanos ministrantes in medicine and dentistry.....	2,747.50		2,982.44	2,602.50	181.41	2,783.91
Procuradores judiciales, business agents, insurance agents, and subagents.....	21,510.00	664.50	22,174.50	21,492.00	1,013.50	22,505.50
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.....	17,210.00	563.00	17,773.00	16,861.00	440.50	17,301.50
Veterinarians and vehicle and bicycle repair shops.....	120.00		120.00	120.00	10.00	130.00
Money lenders.....	27,500.00	205.00	27,705.00	28,030.00	870.00	28,900.00
Signs, signboards, and billboards.....	187.58	47.12	234.70	32.49	(10.00)	22.49
<b>Total.....</b>	<b>1,340,973.24</b>	<b>16,665.97</b>	<b>1,357,639.21</b>	<b>1,242,930.19</b>	<b>16,087.30</b>	<b>1,259,017.49</b>
<b>Banks and bankers.....</b>	<b>1,956,913.73</b>	<b>1,245.69</b>	<b>1,958,159.42</b>	<b>1,748,902.55</b>	<b>18,967.20</b>	<b>1,767,869.75</b>
Insurance companies.....	98,187.13	998.56	99,185.69	114,586.05	820.60	115,406.65
Mines.....	25,968.51	30.00	25,998.51	22,657.42		22,657.42
Registered dealers in prohibited drugs.....	16,056.48	1,259.38	17,315.86	14,558.20	433.33	14,991.53
Sponge fisheries.....	244.14	5.00	249.14	16.55		16.55
Pearl fisheries.....	4,805.00	800.00	5,605.00	3,470.00	220.00	3,690.00
Weights and measures.....	101,541.78	77,252.07	178,793.85	92,942.71	64,717.48	157,660.19
<b>Total license, business, and occupation taxes.....</b>	<b>21,921,079.50</b>	<b>365,214.33</b>	<b>22,286,293.83</b>	<b>15,255,178.64</b>	<b>285,384.38</b>	<b>15,540,563.02</b>
<b>Cedulas:</b>						
Class A. Regular at P1.....	40,529.00		40,529.00	36,629.00		36,629.00
B. Delinquent at P2.....	7,981.00		15,962.00	6,702.00		13,404.00
D. Special at P1.....	231.00		231.00	300.00		500.00
E. Fines.....		82.00	82.00		58.00	58.00
F. Regular at P2.....	4,218,864.00		4,218,864.00	3,961,296.00		3,961,296.00
G. Delinquent at P4.....	342,922.00		685,844.00	215,538.00		431,076.00
H. Special at P2.....	20,514.00		20,514.00	19,644.00		19,644.00
I. Road and bridge tax at P1.....	83.00		83.00	50.00		50.00
K. Delinquent road and bridge tax at P2.....	102.00		204.00	177.00		354.00
L. Delinquent from May 1 to June 30 at P1, 50.....	1,439.00		2,158.50	1,654.00		2,481.00
M. Delinquent from May 1 to June 30 at P3.....	77,614.00		116,421.00	96,192.00		144,288.00
N. Delinquent from May 1 to June 30 at P1, 50.....	2.00		3.00	7.00		10.50
<b>Total cedulas.....</b>	<b>4,710,281.00</b>	<b>390,614.50</b>	<b>5,100,895.50</b>	<b>4,338,189.00</b>	<b>271,401.50</b>	<b>4,609,590.50</b>
<b>Franchise taxes.....</b>	<b>426,012.35</b>	<b>361.46</b>	<b>426,373.81</b>	<b>431,670.23</b>	<b>87.31</b>	<b>431,757.54</b>
Income tax.....	4,212,291.02	40,341.56	4,252,632.58	4,880,370.25	84,423.32	4,964,793.57
Documentary stamp tax.....	635,675.16	1,546.90	637,222.06	496,431.27	1,183.68	497,614.95
Inheritance tax.....	187,800.19	1,050.84	188,851.03	210,303.49	1,269.18	211,572.67

## Summary of collections—Continued.

Item.	1920			1921		
	Taxes.	Fines and penalties.	Total.	Taxes.	Fines and penalties.	Total.
Incidental revenue:						
U. S. internal revenue collected in the Philippines.....	₱3,175,240.57		₱3,175,240.57	₱608,997.80		₱608,997.80
U. S. internal revenue collected in the United States.....	1,827.60		1,827.60	147,445.94		147,445.94
Rental and royalties on petroleum lands.....				2,400.00		2,400.00
Revenue from public forests—						
First group timber.....	309,803.93	₱30,805.88	340,609.81	284,079.02	₱32,632.25	316,711.27
Second group timber.....	90,737.16	10,036.17	100,773.33	88,447.12	11,414.72	99,861.84
Third group timber.....	221,266.90	12,926.54	234,193.44	260,896.92	11,599.75	272,496.67
Fourth group timber.....	107,113.12	13,050.56	120,163.68	117,932.00	11,013.80	128,945.80
Firewood (bacaan and tañal).....	33,632.72	4,031.83	37,664.55	32,689.92	3,249.89	35,939.81
Firewood (other wood).....	25,600.09	5,924.23	31,524.32	23,192.49	4,309.17	27,501.66
Minor forest products.....	128,814.86	15,780.04	144,594.40	115,542.23	15,715.92	131,258.15
Lease of forest land.....	355.60		355.60	435.96		435.96
Total.....	917,323.88	92,555.25	1,009,879.13	923,215.66	89,935.50	1,013,151.16
Miscellaneous stamp collections.....		2,450.55	2,450.55		877.53	877.53
Service income:						
Justice of the peace fines and fees.....	326,510.25	175,125.62	501,635.87	297,260.72	114,873.34	412,134.06
Total stamp, customs, and cedula collections.....	50,995,147.45	1,071,087.20	52,066,234.65	40,861,546.37	851,958.70	41,713,505.07
Other collections:						
Mining fees.....	383.38		383.38	1,923.11		1,923.11
Tobacco inspection fees.....	212,454.19	105.00	212,559.19	117,578.93	375.00	117,953.93
Grand total.....	51,207,985.02	1,071,192.20	52,279,177.22	40,981,048.41	852,333.70	41,833,382.11

DISTRIBUTION OF COLLECTIONS

The following statement shows the distribution of collections reported to this Bureau during the fiscal years ended December 31, 1920 and 1921

Item.	1920					
	Insular Government.		Provincial Governments.		Municipal Governments.	
	Taxes.	Fines and penalties.	Taxes.	Fines and penalties.	Taxes.	Fines and penalties.
<b>Excise tax:</b>						
Manufacturers of alcohol and tobacco products and matches—						
Domestic.....	₱11,199,545.30	₱1,811.19				
Imported.....	1,169,322.10					
Coal and coke (domestic).....	22,055.13	15.00				
Coal and coke (imported).....	176,270.20					
Kerosene or petroleum, imported.....	711,938.39					
Naphtha, gasoline, etc., imported.....	878,263.94					
Lubricating oils, imported.....	126,666.93					
Cinematographic films, domestic.....	509.63					
Cinematographic films, imported.....	29,210.70					
Playing cards, domestic.....	23.10					
Playing cards, imported.....	166,999.47					
Prohibited drugs, imported.....						
Skimmed milk.....	299.04					
License, business, and occupation taxes:						
Dealers in alcohol and tobacco products.....	1,020,561.38	38,992.34			₱300,302.82	₱8,176.48
Merchants, manufacturers, common carriers, etc.....	17,055,525.29	219,788.84				
Occupations, trades, and professions.....	411,387.06	10,438.53				
Banks and bankers.....	1,956,913.73	1,245.69			929,576.18	6,227.44
Insurance companies.....	98,187.13	998.56				
Mines.....	25,968.51	30.00				
Registered dealers in prohibited drugs.....	16,056.48	1,259.38				
Sponge fisheries.....	48.84	1.00				
Pearl fisheries.....						
Weights and measures.....					₱97.65	97.65
Cedulas.....					4,805.00	800.00
Franchise taxes.....					50,770.89	38,626.04
Income taxes.....	254,682.41	178.85			3,519,030.50	290,669.50
Documentary stamp tax.....	4,212,291.02	40,341.56			42,772.08	72.29
Documentary stamp tax.....	635,675.16	1,546.90			128,547.86	110.32
Inheritance tax.....	187,800.19	1,050.84				

## Distribution of collections—Continued.

Item.	1920					
	Accruing to—					
	Insular Government.		Provincial Governments.		Municipal Governments.	
	Taxes.	Fines and penalties.	Taxes.	Fines and penalties.	Taxes.	Fines and penalties.
Incidental revenue:						
U. S. internal revenue collected in the Philippines.....	₱3,175,240.57					
U. S. internal revenue collected in the United States.....	1,827.60					
Revenue from public forests.....	917,323.88	₱92,555.25				
Rentals on lands containing gas or petroleum.....		2,450.55				
Miscellaneous stamp collections.....						
Service income:						
Justice of the peace fines and fees.....	319,577.45	147,280.72		₱279.00	₱6,932.80	₱27,565.90
Total.....	44,770,192.63	559,985.20		₱3,617,476.12	2,607,478.70	180,653.17
Other collections:						
Mining fees.....	383.38					
Tobacco inspection fees.....	212,454.19	105.00				
Internal revenue allotment.....	(3,184,083.55)				1,582,041.77	
Grand total.....	41,818,946.65	560,090.20		5,199,517.90	330,448.83	180,653.17

  

Item.	1921					
	Accruing to—					
	Insular Government.		Provincial Governments.		Municipal Governments.	
	Taxes.	Fines and penalties.	Taxes.	Fines and penalties.	Taxes.	Fines and penalties.
Excise tax:						
Manufacturers of alcohol and tobacco products and matches—						
Domestic.....	₱9,685,854.69	₱2,067.64				
Imported.....	1,518,281.84					
Coal and coke (domestic).....	15,070.77	270.32				
Coal and coke (imported).....	149,508.43					
Kerosene or petroleum, imported.....	631,660.79					



### LEGISLATION

During the year 1921 five laws affecting the Bureau of Internal Revenue were passed by the Philippine Legislature, viz.:

Act No. 2962, exempting the Manila Railroad Company from taxation until December 31, 1922, went into effect on January 1, 1921.

Act No. 2971, amending section 1577 of the Administrative Code, regarding records to be kept by physicians, pharmacists, dentists, and veterinarians with respect to prohibited drugs dispensed or transferred by them. This Act was approved February 21, 1921.

Act No. 2972, commonly known as the Bookkeeping Law, providing in what language account books shall be kept and establishing penalties for its violation. The effect of this law was suspended by Act No. 2998 and Proclamation No. 1, series of 1922, of the Governor-General.

Act No. 2984, regulating sparring or boxing exhibitions in the Philippine Islands, and imposing taxes thereon, approved February 23, 1921.

Act No. 2991, amending the charter of the City of Manila, as found in chapter sixty of the Administrative Code, relieving the Collector of Internal Revenue of his duties and responsibilities as Ex-Officio City Assessor and Collector and creating the Departments of Finance and Assessment of the Municipal Government of the City of Manila, approved February 26, 1921.

### PERSONNEL

The following table shows the number of Americans, Filipinos, and persons of other nationalities employed in the Bureau of Internal Revenue on January 1, 1921, the changes occurring during the year, and the number employed on December 31, 1921.



	Amer- icans.	Chinese.	Filipinos.	Total.
<b>Employees, January 1, 1921:</b>				
Regular.....	4		303	307
Temporary.....		3	345	348
<b>Total.....</b>	<b>4</b>	<b>3</b>	<b>648</b>	<b>655</b>
<b>Appointments during the year:</b>				
Original appointments and reinstatements.....	2	4	145	151
Transfers to Bureau.....			13	13
<b>Total.....</b>	<b>2</b>	<b>4</b>	<b>158</b>	<b>164</b>
<b>Separations during the year:</b>				
Resignations, services satisfactory.....			130	130
Resignations, services unsatisfactory.....			6	6
Dismissals, services satisfactory.....		2	38	40
Dismissals, services unsatisfactory.....		1	11	12
Transfers from Bureau.....			103	103
Deaths.....			2	2
<b>Total.....</b>		<b>3</b>	<b>290</b>	<b>293</b>
<b>Employees, December 31, 1921:</b>				
Regular.....	4		216	220
Temporary.....	2	4	300	306
<b>Total.....</b>	<b>6</b>	<b>4</b>	<b>516</b>	<b>526</b>

Net increase of 2 in the American personnel.

Net increase of 1 in the Chinese personnel.

Net decrease of 132 in the Filipino personnel, and a net decrease of 129 employees during the year.

#### IMPORTANT CHANGES DURING THE YEAR

Effective February 1, 1921, Mr. Jose Garcia, was appointed chief income tax examiner.

Mr. David F. Morris was appointed Philippine tobacco agent in the United States effective January 12, 1921, to work with Philippine tobacco agent Charles A. Bond.

By virtue of Act No. 2991 the license division, real estate division and part of the cash division of the Bureau were transferred to the City of Manila, the change involving ninety-three regular and twenty-three temporary employees.

Mr. Crispin Llamado, formerly chief of the license division, was made an agent effective May 6, 1921.

Mr. Jose Arboleda was appointed internal revenue agent on May 16, 1921 and assigned to duty in the office of the chief agent.

Messrs. Alfredo L. Yatco and Jose M. Hilario returned to the Philippine Islands on July 12, 1921, having completed their studies in the United States as Government students. They resumed their duties as chief clerk and assistant chief clerk on July 18, 1921 and July 25, 1921, respectively. Mr. Hilario was assigned to the tobacco development work of the Bureau, and, because of this assignment, Mr. Silverio Blaquera has been designated acting assistant chief clerk.

Mr. Juan Evaristo was designated acting cashier on May 24, 1921, vice Mr. Jose Garcia who was appointed chief of the income tax examiners, division.

During the absence on leave of Mr. Jose Garcia, Mr. Eliseo Arandia was designated acting chief examiner to take charge of the examiners' division.

Messrs. Ramon Aguinaldo, Melecio R. Domingo, Eduardo Ignacio, and Faustino Lafont were appointed supervising agents of Districts Nos. 12, 10, 1, and 13, 2nd sub-division, respectively, effective January 1, 1921. Mr. William J. Brennan was appointed supervising agent at large for the Visayan and Mindanao and Sulu Islands on January 1, 1921.

During the year, 204 promotions were approved, the number for the field and office force being about the same. The promotions for the office force were made on the basis that compensation should be as nearly adequate as possible to the responsibilities of the position concerned. The promotions of the field force are governed by the rules prescribed by the Honorable, the Secretary of Finance, and approved by His Excellency, the Governor-General.

#### FIELD SERVICE

The field service of this Bureau which is in charge of the enforcement of internal revenue laws and regulations, as well as the collection of internal revenue taxes all over the archipelago, found itself confronted with the great business depression prevailing during the year. Once more the need of an adequate field service to cope successfully with the important work placed under it came into prominence. The number of the field personnel remained the same as in the year 1920. Special attention has been given by the field service to the examination of income and inheritance tax returns and to a more systematic investigation of the percentage taxes on merchants.

The activities of the field service during the year as compared with those of 1920 in connection with the revision of tax returns and detection of unpaid taxes are summarized in the following statement of results accomplished:

Item.	1920	1921
Income tax and penalties.....	P208,030.06	P355,318.03
Bank taxes.....	330,534.53	146,406.30
Other taxes.....	308,101.47	514,798.09
Surcharges and penalties.....	60,500.75	88,080.49
Offers in compromise.....	165,407.77	116,884.84
Total.....	1,072,574.58	1,221,487.75

Number of income tax returns filed upon demand.....	989
Income tax returns examined.....	3,004

The campaign against the illicit distilleries has been conducted with vigor, but because of lack of sufficient personnel to patrol the extensive nipa swamps scattered all over the Islands where illicit distillation is conducted, very limited results have been accomplished. However, there were apprehended during the year sixty one illicit stills as compared with twenty apprehended in 1920.

In this connection, it may be stated that the complete eradication of illicit distillation of spirits, and the effective control over the districts where it is carried on, cannot be attained without the effective coöperation of local authorities and other peace officers. The very limited personnel for this work at the disposal of this Bureau is insufficient to cope with conditions except in favorably located districts where the revenue force exclusively engaged in the campaign can be supplemented by other personnel of the Bureau without impairing the regular work of the latter.

On May 24, 1921 the income tax examiners' section of the inspection division was created a division primarily for the purpose of verifying income tax returns, as well as returns of banks and insurance companies. Moreover, the income tax examiners coöperate with the inspection division in the determination of other tax liabilities.

The number of compromises effected, prosecutions, acquittals, and convictions during the year under the Internal Revenue Law, also the number of appeals to the Supreme Court and the number of cases pending on the last day of the year, are as follows:

Provinces.	Com-promises.	Civil.		Insolvency.		Prosecution.			Pending.				
		Filed.	Disposed of.	Filed.	Disposed of.	Criminal.			Civil.	Insolvency.	Criminal.	Appeal.	
						Filed.	Convicted.	Acquittal.					
Abra.....	75					1						1	
Agusan.....	121					7	7						
Albay.....	600					41	1					33	
Antique.....	45												
Bataan.....	261					1							
Batanes.....	29					1						1	
Batangas.....	454					6	1					2	
Bohol.....	225					2						2	
Bukidnon.....	5												
Bulacan.....	573					3						3	
Cagayan.....	905					6	2					3	
Camarines Norte.....	85					7	5					2	
Camarines Sur.....	198					2						2	
Capiz.....	196					9						8	
Cavite.....	434					3						3	
Cebu.....	656			1		16				1		12	
Cotabato.....	40												
Davao.....	192					2						2	
Ilocos Norte.....	324					9	1					2	
Ilocos Sur.....	378	1				16		2	1			6	
Iloilo.....	787			1		26	2			1		9	
Isabela.....	390					4	1					2	
Laguna.....	573					15	1					13	
Lanao.....	47					1						1	
La Union.....	178					15		1				8	
Leyte.....	790					38	1					30	
Manila.....	2,056	11		15	5	11			10	10		6	1
Marinduque.....	27												
Masbate.....	52												
Mindoro.....	124												
Misamis.....	216					4	1					3	
Mountain Province.....	64												
Negros Occidental.....	484					2						1	
Negros Oriental.....	215					17						12	
Nueva Ecija.....	414					5						5	
Nueva Vizcaya.....	15												
Palawan.....	28					1						1	
Pampanga.....	512					6		3				2	
Pangasinan.....	1,160					19	2					13	
Rizal.....	523					9						8	
Romblon.....	36					1						1	
Samar.....	373					6	1					5	
Sorsogon.....	224					8						7	
Sulu.....	60												
Surigao.....	194												
Tarlac.....	357					2						2	
Tayabas.....	484					37	16	1				18	
Zambales.....	218												
Zamboanga.....	309					1	1						
Total.....	16,706	12		19	5	360	43	7	11	14	229	1	

## COST OF COLLECTION—1921

## APPROPRIATIONS

Balance brought forward, Appropriation Act No. 2875 (1920)	(₱581.54)
Appropriation, fiscal year 1921, Act No. 2935.....	880,950.18
<b>Total</b> .....	<b>880,368.64</b>
Less:	
Unexpended balance, December 31, 1921, reverted to the Insular Treasury .....	87,280.46
<b>Net appropriation expended</b> .....	<b>793,088.18</b>

## DISBURSEMENTS

## Equipment:

Watercraft and appurtenances.....	124.60
Motor vehicles and accessories.....	61.86
Land transportation equipment other than motor.....	44.10
Furniture and equipment.....	499.67
Miscellaneous equipment.....	87.15

## Salaries and wages:

Officers and employees.....	458,542.66
Commutation of leave.....	15,000.00
Bonus .....	50,964.00

## Contingent expenses:

Transportation and per diem of officers and employees....	54,807.63
Freight, express and delivery service.....	2,778.57
Postal, telegraph, telephone, and cable service.....	9,873.68
Illumination and power service.....	2,834.67
Miscellaneous service.....	7,839.33
Rental of buildings and grounds.....	1,199.22
Consumption of supplies and materials.....	167,284.79
Printing and binding.....	11,491.22
Discretionary expenditures.....	5,205.52
Traveling expenses of persons not Government employees..	199.95
Maintenance and repairs.....	4,227.60

<b>Total</b> .....	<b>793,066.22</b>
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## Plus:

Balance carried forward to fiscal year 1922.....	21.96
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<b>Total</b> .....	<b>793,088.18</b>
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## Less:

Amount received from City of Manila.....	₱34,193.33	
Service income.....	50.60	
Credit adjustments prior year's expenses....	970.00	
Other receipts .....	6,110.78	41,324.71

<b>Net cost of collection</b> .....	<b>751,763.47</b>
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As shown in the above statement, the net cost to the Insular Government for the operation of the Bureau of Internal Revenue during the year 1921 was ₱751,763.47. The total internal revenue collections during 1921 amounted to ₱41,833,382.11, thereby

making the unit cost of operation of the Bureau of Internal Revenue 1.80 centavos for each peso of tax collected.

The increase in the cost of collection of 41.7 per cent over the figures for 1920 is attributable to the decrease of 19.9 per cent in the total internal revenue collected and to increases in such items as Consumption of Supplies and Materials, Printing and Binding, Maintenance and Repairs, Freight, Express, and Delivery Service, Miscellaneous Service, and Rental of Buildings and Grounds. For the single item of Consumption of Supplies and Materials, there is an increase of ₱57,489.91, explained by the increased number of forms issued by the Bureau free of charge to the taxpayers. The item of Printing and Binding shows an increase of ₱7,952.67 because of the cost of printing internal revenue stamps, cedula certificates, and official taxpaid labels for distilled spirits. With reference to the increase of ₱5,839.33 in the item for Miscellaneous Service, such increase was the result of the expenses incurred for legal and stenographic services in connection with the appealed cases in Washington. The other small increases are explainable by the exigencies of the service.

The following is a statement showing the amounts collected by years, the number of employees, and the unit cost of operation of the Bureau of Internal Revenue.

Fiscal year.	Number of employees.	Collections.	Cost of operation of Bureau.	Fiscal year.	Number of employees.	Collections.	Cost of operation of Bureau.
			<i>Per cent</i>				
1905 <sup>a</sup> .....		<sup>b</sup> ₱5,200,383.95	4.1	Cy 1913....	405	₱22,184,901.23	.....
1906.....		11,366,306.70	4.1	1914....	403	22,550,109.37	2.45
1907.....		12,748,963.91	5.0	1915....	426	27,388,394.05	2.07
1908.....		14,339,773.15	4.9	1916....	483	30,731,638.98	1.87
1909.....		14,694,403.32	4.48	1917....	554	39,937,370.96	1.51
1910.....		17,527,824.54	3.75	1918....	530	48,508,163.65	1.28
1911.....		19,206,131.20	3.35	1919....	550	53,282,756.67	1.31
1912.....	430	21,184,168.30	3.08	1920....	655	<sup>b</sup> 52,279,177.22	1.27
1913.....	409	22,784,762.96	2.64	1921....	526	<sup>b</sup> 41,833,382.11	1.80

<sup>a</sup> Act No. 1189 became effective August 1, 1904, in regard to alcohol and tobacco products and January 1, 1905, in regard to other items.

<sup>b</sup> Exclusive of City of Manila taxes, revenues, charges, etc.

### FORMS

A revision of the numerous forms used in connection with the assessment and collection of taxes under the administration of this Bureau was undertaken with a view to reducing their number and lessening as much as possible the labor and expense involved in their use. Accordingly, the following forms and many others were revised:

*Cedula certificates.*—The revised form is provided with a duplicate, the latter serving as a record of payment in lieu of the card-index record, the keeping of which has always required

the employment of additional personnel for several months after the collection period is terminated. This change has enabled collecting officers to keep their cedula records up to date at less expense and time, and to take action against delinquent taxpayers.

*Income tax and inheritance tax receipts.*—The use of stamps as evidence of payment of these taxes has been discontinued, and in lieu thereof official receipt forms have been adopted.

*Monthly report of collection.*—This form was revised so as to serve at the same time as account current of stamps and accountable forms, thereby doing away with the keeping in this Bureau of separate accounts of stamps and accountable forms for each municipality. The saving in time and labor brought about by this change can be best judged by the fact that the former system involved the keeping of nearly one thousand separate accounts.

PART I.—INTERNAL REVENUE TAXES

DISTILLED SPIRITS, WINES, FERMENTED LIQUORS, AND  
TOBACCO PRODUCTS

DISTILLED SPIRITS

On December 31, 1921, there were in operation throughout the Islands 86 registered stills of modern type as compared with 81 in operation on December 31, 1920, 81 on December 31, 1919, 81 on December 31, 1918, 80 on December 31, 1917, 80 on December 31, 1916, and 75 on December 31, 1915. Sixty-one illicit stills were captured by internal revenue agents during the year 1921, of which one was captured in Cagayan, ten in Pangasinan, one in Tarlac, twenty-three in Tayabas, twenty-three in Albay, one in Nueva Ecija, one in Camarines Sur, and one in Sorsogon. During the year 1920, there were seized twenty illicit stills.

The following statement shows the quantity, in proof liters, of distilled spirits removed from distilleries, taxpaid, during the fiscal years 1920 and 1921, the quantity of distilled spirits sold to the United States Army and Navy for medical purposes, the quantity removed for exportation without payment of the tax and the quantity of denatured alcohol removed for industrial purposes:

Item.	1920	1921
	<i>Proof liters.</i>	<i>Proof liters.</i>
Taxpaid.....	11,218,046	8,366,943
Removed for export.....	13,072	384,728
Sold to the United States Army and Navy for medicinal purposes.....	11,386	.....
Denatured alcohol.....	474,392	481,229
Total.....	11,716,896	9,232,900

The following table shows the various countries to which distilled spirits were exported during the years 1920 and 1921 and the quantity in proof liters exported to each:

Country to which exported—	1920	1921
	<i>Proof liters.</i>	<i>Proof liters.</i>
China.....	12,276	384,704
Australia.....	.....	24
United States.....	796	.....
Total.....	13,072	384,728



Taxes in the amount of ₱362,911.12 were collected on 547,191 proof liters of imported distilled spirits in 1921 as against ₱294,552.96 collected on 318,773 proof liters in 1920.

The following comparative statement shows the quantity of distilled spirits consumed locally and the per capita consumption during the years 1920 and 1921, based on population given in the Census of 1918:

Distilled spirits consumed locally—	1920	1921
	<i>Proof liters.</i>	<i>Proof liters.</i>
Domestic manufacture.....	11,218,046	8,366,943
Imported.....	318,773	457,194
Total.....	11,536,819	8,824,137
Per capita consumption.....	1.08	0.85

The following is a comparative statement of the quantity and kind of raw materials used in the production of alcohol in the Philippine Islands and the amount of alcohol produced during the years 1920 and 1921.

	1920			1921		
	Quantity used.	Unit.	Proof liters produced.	Quantity used.	Unit.	Proof liters produced.
Nipa sap.....	51,730,608	Liters..	5,148,315	39,805,123	Liters..	3,714,215
Coco sap.....	4,309,671	..do...	525,643	5,477,539	..do...	614,759
Molasses.....	18,058,566	..do...	9,078,297	17,759,853	..do...	8,110,213
Hard molasses.....	1,373,925	Kilos...	924,888	20,378	Kilos...	13,858
Cane sugar.....	516,979	..do...	326,844	852,101	..do...	582,367
Grain.....	3,996	..do...	1,921	318	..do...	33
Others.....	16,206	Liters..	13,275	3,264	Liters..	2,309
Total.....			16,019,183			13,037,754

### WINES

The local consumption of still wines and imitation wines during the years 1920 and 1921 is shown in the following tables:

Local consumption.	1920	1921
	<i>Gauge liters.</i>	<i>Gauge liters.</i>
Domestic manufacture.....	1,226,680	803,906
Imported.....	711,221	289,252
Total.....	1,937,901	1,093,158
Per capita consumption.....	0.18	0.11

## FERMENTED LIQUORS

The following comparative statement shows the quantity in gauge liters of domestic and imported beer on which taxes were collected during the fiscal years 1920 and 1921, and the per capita consumption :

	1920	1921
Domestic.....	<i>Gauge liters.</i> 4,874,400.00	<i>Gauge liters.</i> 3,643,841.28
Imported.....	166,290.40	123,305.80
<b>Total.....</b>	<b>5,040,690.40</b>	<b>3,767,147.08</b>
Per capita consumption.....	.47	.36

In addition to the quantity of fermented liquors consumed in the Islands there were produced by local brewers during the fiscal years 1920 and 1921, 185,517.04 and 49,719.20 gauge liters, respectively, which have been exported to the countries named in the following tables :

Country to which exported.—	1920	1921
China.....	<i>Gauge liters.</i> 101,749.04	<i>Gauge liters.</i> 33,596.00
For consumption on the high seas.....	5,942.00	8,038.80
Indo China.....	24,537.60	4,077.60
Japan.....		4,006.80
Strait Settlements.....	38,040.00	
India.....	7,560.00	
Siam.....	7,058.40	
Sumatra.....	630.00	
<b>Total.....</b>	<b>185,517.04</b>	<b>49,719.20</b>

## SMOKING AND CHEWING TOBACCO

The following comparative statement shows the quantities of domestic and imported smoking and chewing tobacco on which taxes were collected during the fiscal years 1920 and 1921 :

Kind.	1920			1921		
	Domestic.	Imported.	Total.	Domestic.	Imported.	Total.
Smoking tobacco.....	<i>Kilos.</i> 334,221	<i>Kilos.</i> 94,329	<i>Kilos.</i> 428,550	<i>Kilos.</i> 342,228	<i>Kilos.</i> 88,823	<i>Kilos.</i> 431,051
Chewing tobacco.....	213,467	281,238	494,705	200,686	341,800	542,486
<b>Total.....</b>	<b>547,688</b>	<b>375,567</b>	<b>923,255</b>	<b>542,914</b>	<b>430,623</b>	<b>973,537</b>

In addition to the quantity of domestic smoking and chewing tobacco consumed in the Islands there were produced by local manufacturers during the fiscal years 1920 and 1921, 96,925 and 547,108 kilos of smoking tobacco, respectively, which have been removed for export to the countries named in the following table:

Country to which exported—	1920	1921
	<i>Kilos.</i>	<i>Kilos.</i>
Spain.....	56,073	505,636
Canary Islands.....	2,852	22,632
For consumption on the high seas.....	13,874	10,266
China.....	17,721	5,141
France.....		2,300
England.....	920	690
India.....	63	200
Australia.....		138
United States.....	3	55
Indo China.....	5,412	40
Germany.....	2	9
Switzerland.....		1
Java.....	4	
All others.....	1	
<b>Total.....</b>	<b>96,925</b>	<b>547,108</b>

#### STRIPPED AND PARTIALLY MANUFACTURED TOBACCO

During the fiscal years 1920 and 1921, stripped and partially manufactured tobacco was removed for export to the following countries:

Country to which exported—	1920	1921
	<i>Kilos.</i>	<i>Kilos.</i>
Gibraltar.....	4,000	157,356
United States.....	911,941	149,384
Holland.....	60,290	81,423
Belgium.....	46,151	78,905
China.....	34,962	63,729
France.....	3,031	3,831
North Africa.....	1,400	2,149
Germany.....		1,000
Australia.....	2,942	
Straits Settlements.....	2,201	
Japan.....	35,725	
<b>Total.....</b>	<b>1,102,643</b>	<b>537,777</b>

## CIGARS

In addition to those consumed in the Islands 414,603,650 and 154,184,049 cigars were exported during the years 1920 and 1921, respectively, to foreign countries as follows:

Country to which exported—	1920	1921
	<i>Number.</i>	<i>Number.</i>
United States.....	320,841,513	74,290,989
Spain.....	19,290,125	40,701,830
China.....	30,610,677	16,449,710
North Africa.....		5,400,000
Straits Settlements.....	8,461,903	3,172,516
Java.....	2,838,655	2,921,441
England.....	6,118,149	1,592,926
Australia.....	6,552,038	1,330,636
Japan.....	2,683,850	1,312,828
India.....	4,044,791	1,245,310
France.....	1,837,700	1,100,000
For consumption on the high seas.....	1,592,706	889,419
Germany.....	31,055	640,049
Gibraltar.....	521,000	622,074
Indo China.....	1,940,490	498,478
Guam.....	198,700	270,250
Holland.....	248,201	244,300
Canary Islands.....	280,000	240,000
New Zealand.....	2,652,110	208,475
Siam.....	466,070	199,379
Sumatra.....	716,470	164,365
Denmark.....	15,320	130,680
Egypt.....	612,135	126,956
Korea.....	183,340	82,701
Austria.....		55,350
South Africa.....	432,995	51,100
South America.....	605,710	50,000
Formosa.....	39,287	36,085
Canada.....	10,650	32,334
Borneo.....	28,440	28,910
Turkey.....	35,000	28,500
Arabia.....	85,750	18,600
Samoan Islands.....	4,000	18,275
Scotland.....	50,100	6,050
Switzerland.....	231,985	5,307
New Guinea.....		4,000
Fiji Islands.....	18,500	3,750
Italy.....	10,000	3,400
East Africa.....	85,250	2,325
Malta.....		2,050
Belgium.....	100,300	1,025
Norway.....	6,880	475
Sweden.....		450
Rumania.....		364
Celebes.....	17,700	200
All others.....	104,105	187
<b>Total.....</b>	<b>414,603,650</b>	<b>154,184,049</b>

The following comparative statement shows the total number of cigars manufactured and removed for domestic consumption and for export during the fiscal years 1920 and 1921:

Removed for—	1920		1921	
	<i>Number.</i>	<i>Per cent.</i>	<i>Number.</i>	<i>Per cent.</i>
Consumption in the Philippine Islands.....	96,196,683	18.8	76,040,656	33.0
Export to foreign countries.....	93,762,137	18.4	79,893,060	34.7
Shipment to the United States.....	320,841,513	62.8	74,290,989	32.3
<b>Total.....</b>	<b>510,800,333</b>	<b>100.0</b>	<b>230,224,705</b>	<b>100.0</b>

The per capita consumption of cigars during the years 1920 and 1921 was as follows:

Local consumption—	1920		1921	
	Number.		Number.	
Domestic manufacture.....	96,196,683		76,040,656	
Imported.....		9,725		950
<b>Total.....</b>	<b>96,206,408</b>		<b>76,041,606</b>	
Per capita consumption.....		9.1		7.3

### CIGARETTES

In addition to those consumed in the Islands on which taxes were paid, 128,663,141 and 28,802,719 cigarettes were exported during the years 1920 and 1921, respectively, as follows:

Country to which exported—	1920		1921	
	Number.		Number.	
China.....	62,830,910		15,447,685	
For consumption on the high seas.....	6,581,530		5,738,070	
Straits Settlements.....	6,544,162		1,669,500	
Australia.....	677,500		1,035,088	
United States.....	3,223,635		1,013,590	
Japan.....	23,998,875		1,006,500	
Spain.....	6,515,000		1,000,000	
India.....	826,550		623,000	
Canary Islands.....	2,050,000		600,000	
Guam.....	1,104,300		344,848	
Indo China.....	12,210,050		195,420	
Holland.....	121,500		63,000	
Java.....	13,954		32,200	
England.....	185,000		17,078	
Germany.....	9,000		8,400	
Italy.....			4,600	
Switzerland.....	180,500		1,950	
Scotland.....			1,500	
Korea.....	175,000		250	
Siam.....	612,000		40	
Borneo.....	210,000			
Formosa.....	200,250			
Belgium.....	174,000			
Russia.....	170,000			
Egypt.....	40,800			
Canada.....	3,750			
Norway.....	2,875			
France.....	2,000			
<b>Total.....</b>	<b>128,663,141</b>		<b>28,802,719</b>	

The following comparative statement shows the number of cigarettes manufactured and removed from manufactories for domestic consumption and for export during the fiscal years 1920 and 1921:

Removed for—	1920		1921	
	Number.	Per cent.	Number.	Per cent.
Consumption in the Philippine Islands.....	4,911,121,300	97.45	4,492,390,886	99.36
Export to foreign countries.....	125,439,506	2.49	27,789,129	.62
Shipment to the United States.....	3,223,635	0.06	1,013,590	.02
<b>Total.....</b>	<b>5,039,784,441</b>	<b>100.00</b>	<b>4,521,193,605</b>	<b>100.00</b>

The per capita consumption of cigarettes during the years 1920 and 1921 was as follows:

Local consumption—	1920	1921
	<i>Number.</i>	<i>Number.</i>
Domestic manufacture.....	4,911,121,300	4,492,390,886
Imported.....	128,747,849	233,385,325
<b>Total.....</b>	<b>5,039,869,149</b>	<b>4,725,776,211</b>
Per capita consumption.....	473	457

#### RAW MATERIALS USED IN THE MANUFACTURE OF TOBACCO PRODUCTS

The following is a comparative statement of the quantity of raw materials used in the manufacture of tobacco products during the years 1920 and 1921:

On—	Quantity used.	
	1920	1921
	<i>Kilos.</i>	<i>Kilos.</i>
Cigarettes.....	7,599,874	7,018,596
Cigars.....	4,056,857	1,527,340
Smoking tobacco.....	433,193	941,552
Chewing tobacco.....	213,207	200,576
<b>Total.....</b>	<b>12,303,131</b>	<b>9,688,064</b>

#### LEAF TOBACCO ON HAND

The quantities of leaf tobacco in the hands of dealers and manufactures on December 31, 1920 and 1921 are as follows:

In the hands of—	1920	1921
	<i>Kilos.</i>	<i>Kilos.</i>
Dealers.....	<sup>a</sup> 38,543,693	<sup>b</sup> 49,092,322
Manufacturers.....	7,759,830	6,631,322
<b>Total.....</b>	<b>46,303,523</b>	<b>55,723,644</b>

<sup>a</sup> Stock of eight dealers not included. Reports not received.

<sup>b</sup> Stock of twenty-eight dealers not included. Reports not received.

## LEAF TOBACCO EXPORTED

The following statement shows the quantities of leaf tobacco exported to foreign countries during the years 1920 and 1921:

Country to which exported—	1920	1921
	<i>Kilos.</i>	<i>Kilos.</i>
Spain.....	16,142,287	11,425,535
France.....	5,463,465	3,127,782
North Africa.....		698,429
China.....	172,468	602,444
Austria.....		552,000
Germany.....	119,890	360,544.50
Holland.....		324,229
Japan.....	727,946	277,124
Portugal.....	276,000	126,500
Gibraltar.....	120,000	78,711
Java.....	59,444	78,485
Korea.....		75,557
Belgium.....	120,786	54,197
Australia.....	101,208	22,494
South America.....	100,050	19,370
United States.....	32,622	2,171
Guam.....	1,627	2,070
Straits Settlements.....	1,610	1,380
Indo China.....		575
Morroco.....	220,110	
Formosa.....	13,026	
England.....	10,500	
Arabia.....	736	
Italy.....	230	
Total.....	23,683,995	17,829,597.50

## THE TOBACCO DEVELOPMENT WORK OF THE BUREAU

For the last five years the tobacco development work of the Bureau was directed to the establishment of a firm foothold for Philippine cigars in the American market. The means adopted to create a continuously growing demand for cigars was trade advertising, or advertising in the leading tobacco journals calling special attention to the profits to be realized from sales of the so-called "Manilas." However, the tobacco crop of 1917 was so unfortunate that practically all cigar shipments arriving in the United States were found in a damaged condition and consequently they operated to revive the prejudice on the part of American consumers, which is being slowly overcome. Accordingly, in 1919 a plan was thought of to undertake a consumer advertising campaign which would call special attention to the quality of Manila cigars. The cost, however, of such a campaign, at least ₱300,000, caused the abandonment of the plan for the time being.

The year 1921, which has been characterized by a great business depression, was indeed unfortunate for the tobacco industry, for a comparison between the number exported to the United States in 1920 and that exported in 1921 reveals a decrease of 248,313,019 cigars, and the average price per thousand cigars shows a difference of ₱9.91.

The following table indicates the number of cigars exported to the United States during the last eight years and the average price per thousand:

Year.	Exported cigars.	Average value per 1,000.
1914.....	59,505,035	\$40.33
1915.....	67,260,021	34.23
1916.....	114,006,745	36.47
1917.....	215,693,368	38.25
1918.....	265,234,126	43.68
1919.....	261,514,367	53.14
1920.....	321,616,983	65.16
1921.....	73,303,964	55.25

The following table shows, with the exception of 1918, that the bulk of the trade in the United States is built on Class "A" cigars.

Year.	Tax per M.	1918	1919	1920	1921
A.....	\$4	54,405,048	184,032,502	186,118,632	63,377,225
B.....	6	201,334,584	69,035,430	96,861,287	8,647,966
C.....	9	9,467,894	8,443,685	38,382,069	1,275,073
D.....	12	26,300	3,100	242,945	3,650
E.....	15	300	100	12,050	50
Total.....		265,234,126	261,514,817	321,616,983	73,303,964

That the tobacco trade in the United States is not entirely confined to the exportation of cigars can be seen from the following tables:

## CIGARS

Quarter.	1918	1919	1920	1921
First.....	58,666,616	59,399,724	72,846,140	13,380,988
Second.....	56,699,231	58,432,769	90,131,817	11,767,225
Third.....	74,037,942	65,728,668	93,421,028	18,106,500
Fourth.....	75,830,337	77,953,206	65,217,998	30,049,251
Total.....	265,234,126	261,514,367	321,616,983	73,303,964

## CIGARETTES

Quarter.	1918	1919	1920	1921
First.....	1,662,500	930,000	1,204,250	440,000
Second.....	960,000	791,000	515,000	.....
Third.....	820,000	340,000	630,000	240,000
Fourth.....	880,000	1,130,000	700,000	260,000
Total.....	4,322,500	3,191,000	3,049,250	940,000



## PARTIALLY MANUFACTURED TOBACCO

Quarter.	1918	1919	1920	1921
	<i>Kilos.</i>	<i>Kilos.</i>	<i>Kilos.</i>	<i>Kilos.</i>
First.....	559,459	32,380	184,230	12,814
Second.....	861,335	4,650	263,305	19,654
Third.....	932,897	13,681	258,982	61,824
Fourth.....	297,207	139,101	224,460	40,308
Total.....	2,650,898	189,812	930,977	134,600

## LEAF TOBACCO

Quarter.	1918	1919	1920	1921
	<i>Kilos.</i>	<i>Kilos.</i>	<i>Kilos.</i>	<i>Kilos.</i>
First.....	94,425		28,330	2,455
Second.....	169,760		5,134	58
Third.....	50,834		1,380	
Fourth.....			2,392	
Total.....	315,019		37,236	2,513

This Office is convinced that greater progress will be achieved by the tobacco trade in the United States by building the industry on particular brands, well advertised and fully guaranteed, to insure the American importer of a speedy settlement of his claim either in the form of the reimbursement of the purchase price or the replacement of damaged goods by sound merchandise. In addition to this guarantee, a propaganda campaign should be conducted by the manufacturers either individually or collectively. This Office has brought this proposal to the attention of the manufacturers, and the sales promotion committee appointed by His Excellency, the Governor-General, also made recommendations in this connection.

## TOBACCO INSPECTION FUND

The condition of the Tobacco Inspection Fund on January 1, 1921 and on December 31 of the same year is indicated by the following statement:

Balance on hand, January 1, 1921.....	₱354,326.99
Collection during 1921.....	117,953.93
<b>Total</b> .....	<b>472,280.92</b>
Expenses during the year.....	289,540.36
Balance on hand, December 31, 1921.....	182,740.56

It will be seen that the expenses are more than twice as much as the income, and consequently the necessary steps have been taken to place the allotment for the year 1922 well within reasonable limits of the income to insure a good surplus at the end of the year and at the same time to carry on the essential features of the tobacco development work of the Bureau.

### MATCHES

The following comparative statement shows the number of gross boxes of matches imported and domestic matches removed for domestic consumption during the fiscal years 1920 and 1921:

	Gross boxes.		Gross boxes.	
	1920		1921	
		<i>Per cent.</i>		<i>Per cent.</i>
Domestic.....	149,526.00	15.75	124,410.00	11.05
Imported.....	799,936.70	84.25	1,001,766.12	88.95
Total.....	949,462.70	100.00	1,126,176.12	100.00

### PRIVILEGE TAXES

#### DEALERS IN ALCOHOL AND TOBACCO PRODUCTS

There were collected as privilege taxes on dealers in alcohol and tobacco products during the fiscal year 1921, ₱1,200,738.65 as against ₱1,368,033.02 collected during the fiscal year 1920, a decrease of ₱167,294.37, or 12.23 per cent. The collection of these taxes is distributed as follows:

Taxes on—	1920		1921	
	Collection.	Per cent.	Collection.	Per cent.
Dealers in distilled spirits and wines.....	₱444,051.20	32.5	₱369,464.93	30.77
Dealers in tobacco products.....	452,501.88	33.1	407,850.83	33.97
Dealers in fermented liquors, tuba, bassi, tapuy, etc.....	399,645.32	29.2	355,306.64	29.59
Manufacturers and peddlers of liquors and tobacco products.....	71,834.62	5.2	68,116.25	5.67
Total.....	1,368,033.02	100.0	1,200,738.65	100.00

#### MERCHANTS, MANUFACTURERS, COMMON CARRIERS, ETC.

There were collected as percentage taxes on merchants, manufacturers, common carriers, and other persons subject to the percentage tax of one per cent during the fiscal year 1921, ₱10,998,514.79 as against ₱17,275,314.13 collected during the

fiscal year 1920, showing a decrease of ₱6,276,799.34, or 36.33 per cent. These taxes were collected as follows:

On—	1920		1921	
	Collection.	Per cent.	Collection.	Per cent.
Merchants, manufacturers and peddlers.....	₱16,657,416.20	96.4	₱10,352,773.55	94.1
Printers, publishers, contractors, warehousemen, hotel and restaurant keepers, etc..	461,841.24	2.7	491,366.82	4.5
Common carriers.....	156,056.69	0.9	154,374.42	1.4
Total.....	17,275,314.13	100.0	10,998,514.79	100.0

The following statement shows the amounts collected on merchants, manufacturers, common carriers, etc. during the fiscal years 1915 to 1919, inclusive:

Year.	Total.	Merchants, manufacturers, and peddlers.	Printers, publishers, contractors, warehousemen, hotel and restaurant keepers, etc.	Common carriers
1915.....	₱5,116,193.75	₱4,877,851.70	₱103,071.52	₱135,270.43
1916.....	6,819,776.27	6,612,988.79	129,078.36	77,709.12
1917.....	9,633,389.35	9,381,233.75	163,787.64	88,367.96
1918.....	13,775,060.25	13,434,608.24	230,540.32	109,911.69
1919.....	13,872,760.93	13,440,584.70	311,344.34	120,831.89

#### OCCUPATIONS, TRADES, AND PROFESSIONS

There were collected as privilege taxes on occupations, trades, and professions during the fiscal year 1921, ₱1,259,017.49 as against ₱1,357,639.21 during the year 1920, showing a decrease of ₱98,621.72, or 7.26 per cent. These taxes were collected as follows:

On—	1920		1921	
	Collection.	Per cent.	Collection.	Per cent.
Proprietors of cockpits.....	₱862,933.81	63.6	₱797,963.20	63.4
Commercial, stock, and real estate brokers.....	216,010.03	15.9	172,470.76	13.7
Lawyers, doctors, civil engineers, surveyors, etc..	278,695.37	20.5	288,583.53	22.9
Total.....	1,357,639.21	100.0	1,259,017.49	100.0

By the provisions of the Internal Revenue Law, the privilege tax collections from owners of cockpits and the taxes on cockfights, accrue entirely to the treasuries of the various municipalities in which such taxes are collected. Eight hundred and forty municipalities and townships availed themselves of the provisions of the law authorizing the imposition by municipal councils of

additional taxes on cockpits. The rate of additional privilege taxes thus imposed ranges from ₱4 to ₱18,000 per annum. There were 156 municipalities, townships, and municipal districts in which no cockpit tax-receipts were issued during the period covered by this report.

#### CEDULAS

The amount of cedula tax collected during the year was ₱4,609,590.50 as against ₱5,100,895.50 collected during the preceding year, showing a decrease of ₱491,305.00. The following comparative statement shows, by classes, the numbers of cedulas sold during the years 1920 and 1921:

Class.	Number of cedulas sold.			
	1920	1921	Increase.	Decrease.
A. Regular, at ₱1	40,529	36,629		3,900
B. Delinquent, at ₱2	7,981	6,702		1,279
D. Special, at ₱1	231	300	69	
E. Court fines	4	4		
F. Regular, at ₱2	2,109,432	1,980,648		128,784
G. Delinquent, at ₱4	171,461	107,769		63,692
H. Special, at ₱2	10,257	9,822		435
I. Road and bidge tax, at ₱	83	50		33
K. Delinquent, road and br tax, at ₱2	102	177	75	
L. Delinquent from May 1 June 30, at ₱1.50	1,439	1,654	215	
M. Delinquent from May 1 to June 30, at ₱3	38,807	48,096	9,289	
N. Delinquent, road and bridge tax from May 1 to June 30, at ₱1.50	2	7	5	
Total	2,380,328	2,191,858	9,653	198,123

#### BANKS AND BANKERS

The following comparative statement, based upon taxes assessed and collected, shows the average amount of capital employed by, average amount of deposits with, and average amount of circulation of banks during the period from July 1, 1919 to June 30, 1920, and from July 1, 1920 to June 30, 1921:

	July 1, 1919 to June 30, 1920.	July 1, 1920 to June 30, 1921.
Average capital	₱48,709,267.25	₱40,298,668.01
Average deposits	207,463,903.08	183,309,200.22
Average circulation	22,492,606.07	36,389,895.27

## INSURANCE COMPANIES

The following table, based on the statements rendered, shows the total amount of each kind of insurance on which premiums were paid, and the average rate of premiums paid during the calendar years 1919 and 1920:

Kind of insurance.	1919		1920	
	Total amount of insurance.	Average rate of premium.	Total amount of insurance.	Average rate of premium.
		<i>Per cent.</i>		<i>Per cent.</i>
Fire.....	P367,819,418.33	1.04	P476,615,828.88	0.99
Marine.....	673,607,899.31	0.36	510,891,975.51	.45
Life.....	35,383,271.95		51,358,734.21	
Accident.....	1,088,325.00	1.47	1,047,410.00	2.19
Fidelity and surety.....	131,785,125.42	0.45	117,044,875.39	.40
Typhoon and earthquake.....	10,585,485.04	0.42	12,778,822.00	.40
Motor cars.....	2,051,318.37	2.91	4,070,798.20	2.40
War (marine).....	5,270,078.54	0.16	5,200,000.00	.30

## FOREST PRODUCTS

The following comparative statements show the kind and quantities of timber and minor forest products removed from the public forests during the fiscal years 1920 and 1921:

Timber.	1920		1921	
	Cubic meters.	Equivalence in board feet.	Cubic meters.	Equivalence in board feet.
First group.....	123,598	52,405,552	114,330	48,475,920
Second group.....	59,838	25,371,312	59,082	25,050,768
Third group.....	226,916	96,212,384	262,754	111,407,696
Fourth group.....	208,681	88,480,744	237,197	100,571,528
Total.....	619,033	262,469,992	673,363	285,505,912

## MINOR FOREST PRODUCTS

Kind of products.	1920	1921
Firewood..... cubic meters.	484,639	433,246
Charcoal..... do.	7,373	12,207
Gravel and sand..... do.	2,456	2,008
Daluro..... do.	912	189
Unsplit rattan..... lineal meters.	15,761,792	8,865,887
Split rattan..... kilos.	3,547,653	2,917,166
Dyewood..... do.	695,946	333,244
Tanbark..... do.	2,554,429	2,693,436
Dye bark..... do.	98,158	173,473
Manila copal (Almaciga)..... do.	936,660	603,765
Gutta-percha..... do.	77,842	22,140
Manila Elemi (Pili resin)..... do.	904,492	132,572
Limestone..... do.	456,457	330,961
Gogo..... do.	1,110,839	150,482
Stone..... do.	85,367	3,300
Diliman..... do.	116,962	192,247
Buri..... do.	258,628	482,976
Hingiw..... do.	3,669	32,937
Camagsa..... do.	3,742	23,356
Nipa..... do.	1,250	12,085
Bees wax..... do.	24,194	5,691
Guano..... do.	24,044	44,464
Oleo resin (Balao)..... liters.	52,426	93,728
Clean salago bark..... do.		136
Cabo-negro..... do.		21,870
Tree ferns..... whole tree.		26

## INCOME TAX

Notwithstanding the effects of the economic depression which began to be felt in the latter half of the year 1920, the year 1921 witnessed the greatest collection of income tax so far had in the Philippine Islands. Various causes contributed to this increased collection, the most salient among which are the following: First, the passage of Act No. 2996, reducing the personal exemption from ₱6,000 and ₱8,000 to ₱4,000 and ₱6,000, respectively, according as to whether the taxpayer is single or married; increasing the rate of normal tax from 2 to 3 per cent; and the lowering of the amount subject to additional tax from ₱20,000 under Act No. 2833 to ₱10,000 under the new law. Second, the increased activity of the field force resulting in the detection of undeclared income and the disallowance of non-deductible expenses claimed by the taxpayers, and thirdly, the gradual acquaintance of the taxpaying public with the provisions of the Income Tax Law which is the result of a systematic and more effective campaign of propaganda conducted by the Office during the latter part of the year 1920 and the beginning of the year 1921.

During the fiscal year covered by this report there were collected as income tax, ₱4,964,793.57 as compared with ₱4,252,632.58 during the year 1920, a total increase of ₱712,160.99 or 17 per cent. The 1921 collections consisted of ₱4,880,370.25 as taxes and ₱84,423.32 as penalties while the 1920 collections consisted of ₱4,212,291.02 as taxes and ₱40,341.56 as penalties, an increase of 16 per cent in taxes and 109 per cent in penalties.

The increase in collection for the year 1921 would have been greater (the assessment as of December 31, 1921 being ₱5,532,156.66) had it not been for the acute scarcity of money when the time for the payment of the taxes fell due. Decided efforts had been made to enforce the collection of taxes due and demandable, but inability rather than unwillingness and indifference to pay on the part of the taxpayers rendered impossible a greater collection for the year 1921.

Comparative statement of personal and corporation (including partnership) returns, calendar years 1919 and 1920, by provinces.

Province.	Personal.		Corporation.	
	1919	1920	1919	1920
Abra.....	1	7	1	1
Agusan.....	8	6	9	3
Albay.....	28	70	35	24
Antique.....	1	15		2
Bataan.....	5	19	1	1
Batanes.....				
Batangas.....	28	99	43	60
Bohol.....	7	3	16	6
Bukidnon.....		6		1
Bulacan.....	23	70	20	50
Cagayan.....	35	80	33	55
Camarines Norte.....	22	24	18	13
Camarines Sur.....	13	49	37	18
Capiz.....	6	32	37	42
Cavite.....	4	25	24	19
Cebu.....	196	280	70	63
Cotabato.....	5	15	10	1
Davao.....	24	49	37	26
Ilocos Norte.....	2	6	22	9
Ilocos Sur.....	7	29	28	108
Iloilo.....	196	361	146	191
Isabela.....	15	34	1	17
Laguna.....	27	110	68	84
Lanao.....	6	18	1	
La Union.....	2	11	11	6
Leyte.....	21	49	46	59
Manila.....	2,061	3,810	788	803
Marinduque.....	2	5	1	1
Masbate.....		16		5
Mindoro.....	7	21	1	3
Misamis.....	26	47	8	21
Mountain Province.....		15		10
Negros Occidental.....	80	241	72	42
Negros Oriental.....	27	66	19	37
Nueva Ecija.....	60	59	38	25
Nueva Vizcaya.....			1	1
Palawan.....	4	13	3	3
Pampanga.....	31	116	21	28
Pangasinan.....	24	37	76	15
Rizal.....	7	65	17	21
Romblon.....				1
Samar.....	8	29	6	60
Sorsogon.....	37	34	16	20
Sulu.....	3	26	4	6
Surigao.....	13	27	1	7
Tarlac.....	26	35	13	7
Tayabas.....	64	102	57	66
Zambales.....	2	6	12	2
Zamboanga.....	36	62	46	47
Total.....	3,200	a 6,299	1,914	b 2,090

<sup>a</sup> Includes returns of non-resident aliens, withholding agents and lately filed-returns showing income of less than ₱4,000.

<sup>b</sup> Includes partnership returns showing taxable income but of undetermined tax liability and returns showing no operations but compromised for late filing.

*Net income reported by personal returns, calendar years 1919 and 1920,  
by provinces.*

Province.	1919	1920	Increase (Decrease)
Abra.....	P9,826.66	P52,663.19	P42,836.53
Agusan.....	50,924.21	24,103.66	(26,820.55)
Albay.....	334,627.13	697,645.47	363,018.34
Antique.....	10,780.78	218,047.32	207,266.54
Bataan.....	40,171.05	117,781.47	77,610.42
Batanes.....			
Batangas.....	297,232.31	1,019,083.09	721,850.78
Bohol.....	48,666.99	19,009.14	(29,657.85)
Bulacan.....	438,139.80	720,073.91	281,934.11
Bukidnon.....		23,879.11	23,879.11
Cagayan.....	632,479.45	847,777.63	215,298.18
Camarines Norte.....	188,384.68	158,131.53	(30,253.15)
Camarines Sur.....	189,488.76	457,324.78	267,836.02
Capiz.....	101,276.41	334,562.60	233,286.19
Cavite.....	90,068.09	213,029.01	122,960.92
Cebu.....	3,349,268.73	3,291,300.24	(57,968.49)
Cotabato.....	152,829.27	124,588.84	(28,240.43)
Davao.....	412,671.72	407,780.21	(4,891.51)
Ilocos Norte.....	20,925.00	49,125.17	28,200.17
Ilocos Sur.....	97,166.01	355,430.00	258,263.99
Iloilo.....	5,777,055.79	8,431,022.42	2,653,966.63
Isabela.....	195,513.68	428,838.13	233,324.45
Laguna.....	369,755.93	981,724.64	611,968.71
Lanac.....	88,890.06	129,052.38	40,162.32
La Union.....	14,097.85	79,766.05	65,668.20
Leyte.....	312,853.10	449,419.01	136,565.91
Manila.....	66,030,545.80	68,228,487.25	2,197,941.45
Marinduque.....	13,907.26	26,420.34	12,513.08
Masbate.....		131,774.54	131,774.54
Mindoro.....	68,369.07	190,077.93	121,708.86
Misamis.....	548,812.11	420,115.63	(128,696.48)
Mountain Province.....		151,216.60	151,216.60
Negros Occidental.....	1,889,906.28	7,204,711.63	5,314,805.35
Negros Oriental.....	321,855.77	1,838,840.86	1,516,985.09
Nueva Ecija.....	784,359.43	589,786.80	(194,572.63)
Nueva Vizcaya.....			
Palawan.....	76,188.16	262,530.00	186,341.84
Pampanga.....	736,048.27	1,633,889.33	897,841.06
Pangasinan.....	397,813.40	507,525.00	109,711.60
Rizal.....	90,410.31	715,565.02	625,154.71
Romblon.....			
Samar.....	127,429.38	224,234.27	96,804.89
Sorsogon.....	399,479.19	324,743.47	(74,735.72)
Sulu.....	61,220.75	170,851.02	109,630.27
Surigao.....	260,430.99	429,569.88	169,138.89
Tarlac.....	872,041.29	669,904.06	(202,137.23)
Tayabas.....	1,197,652.51	1,223,213.18	25,560.67
Zambales.....	19,521.60	44,298.97	24,777.37
Zamboanga.....	484,135.50	774,990.64	290,855.14
Total.....	87,603,220.53	105,393,905.42	17,790,684.89



## Total net income and tax assessed by provinces, 1920

Provinces.	Net income.			Total.	Tax yield.			
	Personal.	Corporation and partnership.	Per cent for each province.		Personal.	Corporation and partnership.	Total personal and corporate, etc.	Per cent for each province.
Abra.....	₱52,663.19	₱3,110.82	0.310	₱55,774.01	₱136.67	₱93.32	₱229.99	0.042
Agusan.....	24,103.66	2,133.73	0.146	26,237.39	144.44	64.00	208.44	0.038
Albay.....	697,645.47	95,218.39	4.391	790,863.86	11,936.43	3,181.14	15,117.57	2.733
Antique.....	218,047.32	11,435.76	1.275	229,483.08	4,628.24	353.07	4,981.31	0.900
Bataan.....	117,781.47	351.00	0.656	118,132.47	1,075.59	10.53	1,086.12	0.196
Batangas.....	1,019,083.09	553,381.61	8.733	1,572,464.70	14,741.11	17,116.88	31,857.99	5.759
Bohol.....	109,099.14	24,113.51	0.240	133,212.65	179.49	722.41	901.90	0.163
Bukidnon.....	23,879.11	28,879.11	0.133	52,758.22	155.56	20.00	175.56	0.032
Bulacan.....	720,073.91	1,007,575.39	5.594	1,727,649.30	15,408.81	7,373.77	22,782.58	4.118
Camagayan.....	847,777.63	566,658.92	7.853	1,414,436.55	13,208.50	19,607.50	32,816.00	5.932
Camarines Norte.....	158,131.53	244,003.35	1.354	402,134.88	7,705.07	2,724.31	5,429.38	0.981
Camarines Sur.....	457,324.78	153,178.87	3.890	610,503.65	9,423.61	5,098.00	14,521.61	2.626
Capiz.....	334,562.60	211,922.47	3.033	546,485.07	6,428.12	6,304.17	12,732.29	2.302
Cebu.....	3,291,300.24	848,550.39	2.298	4,139,850.63	52,871.37	1,596.49	54,467.86	0.661
Cotabato.....	124,588.84	278,409.51	2.238	402,998.35	2,516.23	8,352.29	10,868.52	1.965
Davao.....	407,780.21	379,951.22	4.374	787,731.43	3,737.54	11,280.46	15,018.00	2.715
Ilocos Norte.....	49,125.17	6,404.51	0.308	55,529.68	454.27	200.09	654.36	0.118
Ilocos Sur.....	355,430.00	38,197.01	2.185	393,627.01	13,053.84	2,212.68	15,266.52	2.760
Iloilo.....	8,431,022.42	3,272,443.04	6.482	11,703,465.46	259,788.97	101,446.67	361,235.64	6.597
Isabela.....	428,838.13	102,821.08	2.953	531,659.21	8,103.51	2,924.96	11,028.47	1.993
Laguna.....	981,724.64	463,544.94	8.024	1,445,269.58	12,389.67	14,338.53	26,728.20	4.831
Lanao.....	129,052.38	129,052.38	0.716	258,104.76	1,688.35	.....	1,688.35	0.300
La Union.....	79,766.05	2,521.72	0.458	82,287.77	866.77	77.64	944.41	0.170
Leyte.....	449,419.05	186,328.09	3.533	635,747.14	6,051.14	5,579.99	11,631.13	2.103
Manila.....	68,228,487.25	61,674,106.18	72.1254	129,902,593.43	2,308,206.04	1,805,491.86	4,113,695.26	74.3398
Marinduque.....	26,420.34	1,134.52	0.153	27,554.86	166.04	44.04	210.08	0.038
Masbate.....	131,774.54	15,999.02	0.821	147,773.56	2,030.36	461.73	2,492.09	0.450
Mindoro.....	190,077.93	21,571.33	1.175	211,649.26	2,664.17	637.14	3,301.31	0.597
Misamis.....	420,115.63	143,226.32	3.122	563,341.95	5,204.17	4,685.92	9,890.09	1.788
Mountain Province.....	151,216.60	29,314.67	1.002	180,531.27	2,881.07	1,267.38	4,148.45	0.750
Negros Occidental.....	7,204,711.63	2,549,193.25	5.4123	9,753,904.88	312,398.91	117,956.26	430,355.17	7.792
Negros Oriental.....	1,838,840.86	1,068,167.88	6.141	2,907,008.74	85,762.54	26,073.83	111,836.37	2.0216
Nueva Ecija.....	589,786.80	130,136.99	3.897	719,923.79	9,011.34	4,063.03	13,074.37	2.363
Nueva Vizcaya.....	262,530.00	362.50	0.002	262,892.50	.....	7.25	269.75	0.001
Palawan.....	1,633,889.33	59,933.94	1.791	1,693,823.27	4,775.18	1,821.99	6,597.17	1.192
Pangasinan.....	507,525.00	182,518.65	1.0085	690,043.65	32,944.12	5,548.95	38,493.07	6.958
Rizal.....	715,565.02	95,436.69	3.348	811,001.71	10,952.66	2,893.81	13,846.47	2.503
Romblon.....	6,010.87	38,669.19	2.187	44,680.06	13,827.04	1,233.55	15,060.59	2.722
Samar.....	224,234.27	6,010.87	0.033	230,245.14	1,800.33	130.33	1,930.66	0.033
		311,668.29	2.975	535,902.56	1,520.18	8,066.82	9,587.00	1.733

## Total net income and tax assessed by provinces, 1920—Continued

Province.	Net income.			Tax yield.		
	Personal.	Corporation and partnership.	Total.	Personal.	Corporation and partnership.	Total personal and corporate, etc.
	Per cent for each province.	Per cent for each province.	Per cent for each province.	Per cent for each province.	Per cent for each province.	Per cent for each province.
Sorsogon.....	₱324,743.47	₱73,227.41	₱397,970.88	₱4,546.54	₱2,127.28	₱6,673.82
Sulu.....	170,851.02	31,386.00	202,237.02	1,446.33	996.56	2,442.89
Surigao.....	429,569.88	36,192.87	465,762.75	7,575.45	1,060.57	8,636.02
Tarlac.....	669,904.06	78,403.86	748,307.92	15,018.59	2,233.44	17,252.03
Tayabas.....	1,223,213.18	179,884.89	1,403,098.07	18,471.36	5,118.21	23,589.57
Zambales.....	44,298.97	44,298.97	88,597.94	624.48	.....	624.48
Zamboanga.....	774,990.64	373,764.34	1,148,754.98	9,714.21	11,682.36	21,396.57
Total.....	105,393,905.42	74,712,729.18	180,106,634.60	3,293,469.53	2,238,687.13	5,532,156.66
<i>Personal income, calendar years 1919 and 1920, by sources</i>						
Distribution.						
	1919		1920			
	Amount.	Percent of total income.	Amount.	Percent of total income.	Amount.	Increase (Decrease).
Income from personal service:	₱22,957,045.86	11	₱33,497,186.26	13	₱10,540,140.40	
Salaries, wages, commissions, bonuses, directors' fees, etc. ....	141,407,502.32	69	176,911,099.09	68	35,503,596.77	
Business, trade, commerce, partnership, farming, profits, from sale of real estate, stocks, bonds, and other property.....	164,364,548.18	80	210,408,285.35	81	46,043,737.17	
Total.....	.....	.....	.....	.....	.....	.....
Income from property:	7,015,867.48	3	12,683,760.92	5	5,667,893.44	
Rents and royalties.....	18,730,857.70	9	15,963,733.01	6	(2,827,124.69)	
Interest on bonds, notes, etc. including fiduciaries, and foreign sources.....	15,286,554.10	8	19,671,896.08	8	4,385,341.98	
Dividends.....	41,093,279.28	20	48,319,390.01	19	7,226,110.73	
Total.....	.....	.....	.....	.....	.....	.....
Total income.....	205,457,827.46	100	258,727,675.36	100	53,269,847.90	
Less general deduction.....	117,854,606.93	.....	153,333,769.94	.....	35,479,163.01	
Total net income.....	87,603,220.53	.....	105,393,905.42	.....	17,790,684.89	

Statement showing number of individual returns by income classes for  
1920

Income class.	Total.
4,000 to 6,000.....	919
6,000 to 8,000.....	1,024
8,000 to 10,000.....	780
10,000 to 15,000.....	1,052
15,000 to 20,000.....	512
20,000 to 25,000.....	280
25,000 to 30,000.....	196
30,000 to 35,000.....	137
35,000 to 40,000.....	95
40,000 to 45,000.....	51
45,000 to 50,000.....	64
50,000 to 60,000.....	77
60,000 to 70,000.....	52
70,000 to 80,000.....	46
80,000 to 90,000.....	21
90,000 to 100,000.....	21
100,000 to 150,000.....	45
150,000 to 200,000.....	20
200,000 to 250,000.....	17
250,000 to 300,000.....	11
300,000 to 350,000.....	12
350,000 to 400,000.....	2
400,000 to 450,000.....	1
450,000 to 500,000.....	1
500,000 to 600,000.....	1
600,000 to 700,000.....	1
700,000 to 800,000.....	0
800,000 to 900,000.....	1
900,000 to 1,000,000.....	0
1,000,000 and over.....	0
Grand total.....	5,439

Statement showing by income classes, the number of corporation (including  
partnership) returns filed for the calendar year ended December 31,  
1920

Income class.	Total.
0 to 10,000.....	1,314
10,000 to 25,000.....	288
25,000 to 50,000.....	148
50,000 to 100,000.....	86
100,000 to 250,000.....	75
250,000 to 500,000.....	28
500,000 to 1,000,000.....	13
1,000,000 and over.....	11
Grand total.....	1,963

## INHERITANCE TAX

Under the provisions of Article XI, chapter 40 of the Administrative Code, there was collected during the year just ended the amount of ₱211,572.67 as taxes and penalties on inheritances, legacies and other acquisitions *mortis causa*, as compared with ₱188,851.03 collected during the previous year, showing an increase of ₱22,721.64.

*Inheritance tax returns filed during the year 1921*

Province.	Number of re- turns.	Total inven- toried value of the Estate.	Taxes assessed.
Abra.....	10	₱62,214.42	₱316.12
Agusan.....			
Albay.....	6	196,098.91	5,364.54
Antique.....	1	20,606.00	162.68
Bataan.....			
Batanes.....			
Batangas.....	16	89,988.22	1,089.86
Bohol.....	8	87,502.88	692.40
Bulacan.....	34	168,885.37	2,084.51
Bukidnon.....			
Cagayan.....	3	8,960.00	70.48
Camarines Norte.....	2	65,699.98	369.94
Camarines Sur.....	5	83,239.91	1,892.70
Capiz.....	1	7,212.03	134.02
Cavite.....	3	36,653.00	542.30
Cebu.....	23	236,047.93	3,054.36
Cotabato.....	2		
Davao.....	1	74,597.07	840.98
Ilocos Norte.....			
Ilocos Sur.....	4	98,717.60	3,645.27
Iloilo.....	9	70,481.77	558.68
Isabela.....	1		
Laguna.....	6	48,354.55	542.93
Lanao.....			
La Union.....	3	540.00	26.20
Leyte.....	24	15,736.39	232.66
Manila.....	102	5,690,886.91	180,024.11
Marinduque.....	10	7,896.40	35.04
Masbate.....			
Mindoro.....			
Misamis.....	7	7,413.76	168.73
Mountain Province.....			
Negros Occidental.....	5	172,155.88	2,584.49
Negros Oriental.....	12	119,450.24	1,074.40
Nueva Ecija.....	2	15,238.50	329.20
Nueva Vizcaya.....			
Palawan.....	1	1,250.00	19.30
Pampanga.....	3	3,674.60	39.88
Pangasinan.....	5	38,156.40	321.21
Rizal.....	34	133,917.64	3,474.73
Romblon.....	4	51,755.42	497.73
Samar.....	3	19,561.55	232.82
Sorsogon.....	3	31,618.44	121.85
Sulu.....	2		
Surigao.....			
Tarlac.....	1	27,980.00	279.80
Tayabas.....	27	345,314.76	4,629.40
Zambales.....	1		
Zamboanga.....	2	6,352.00	6.68
<b>Total.....</b>	<b>386</b>	<b>8,044,158.53</b>	<b>215,460.00</b>

The following statement shows the number and status of inheritance cases during the year covered by this report:

Province.	Number of cases.	Settled.	Pending.
Abra.....	10	3	7
Agusan.....			
Albay.....	6	4	2
Antique.....	1	1	
Bataan.....			
Batanes.....			
Batangas.....	16	9	7
Bohol.....	8	7	1
Bulacan.....	34	33	1
Bukidnon.....			
Cagayan.....	3	3	
Camarines Norte.....	2	1	1
Camarines Sur.....	5	2	3
Capiz.....	1		1
Cavite.....	3	3	
Cebu.....	23	21	2
Cotabato.....	2	1	1
Davao.....	1	1	
Ilocos Norte.....			
Ilocos Sur.....	4	4	
Iloilo.....	9	7	2
Isabela.....	1	1	
Laguna.....	6	4	2
Lanao.....			
La Union.....	3	2	1
Leyte.....	24	20	4
Manila.....	102	99	3
Marinduque.....	10	10	
Masbate.....			
Mindoro.....			
Misamis.....	7	3	4
Mountain Province.....			
Negros Occidental.....	5	2	3
Negros Oriental.....	12	5	7
Nueva Ecija.....	2	1	1
Nueva Vizcaya.....			
Palawan.....	1	1	
Pampanga.....	3	3	
Pangasinan.....	5	5	
Rizal.....	34	31	3
Romblon.....	4	3	1
Samar.....	3	2	1
Sorsogon.....	3	2	1
Sulu.....	2	2	
Surigao.....			
Tarlac.....	1	1	
Tayabas.....	27	25	2
Zambales.....	1	1	
Zamboanga.....	2	2	
Total.....	386	325	61

## STAMP AND CEDULA ACCOUNT

During the year covered by this report, internal revenue and documentary stamps and cedula were received and issued in the value shown in the following statement:

*Philippine internal-revenue stamps*

	Internal-revenue stamps.	Documentary stamps.	Cedulas.	Internal-revenue strip stamps.	Totals.
On hand January 1, 1921.	P156,976.192.58	P5,094,965.84	P3,119,873.50	P10,916,056.23	P176,107,088.20
Received from Bureau of Printing	2,000,000.00	156,400.72	5,707,500.00	4,019,000.00	11,882,900.72
Received from provinces	19,800.00			2,887.50	22,687.50
Difference between old and new values				9,000.00	9,000.00
Total	158,995,992.58	5,251,366.56	8,827,373.50	14,946,943.78	188,021,676.42
Issued to Internal Revenue officers for sale	48,856,852.58	746,950.68	6,607,363.50	6,690,185.28	62,901,352.04
Destroyed by Auditor's inspectors		2,410.76	74,790.00		77,200.76
Balance, January 1, 1922	110,139,140.00	4,502,005.12	2,145,220.00	8,256,758.50	125,043,123.62

*United States internal-revenue stamps*

	Cigars.		Cigarettes.	
	Number.	Value.	Number.	Value.
Balance on hand January 1, 1921.	10,459,850	\$3,156,226.36	2,304,467	\$99,716.46
Destroyed by Auditor's inspectors but still retained in stamp accountability of Collector	80	21.00	80	4.80
Received from Commissioner of Internal Revenue	4,953,000	1,919,140.00	41,000	15,912.00
Excess due to fractions		.18		
Total	15,412,930	\$5,075,387.54	2,345,547	\$115,633.26
Sold during the year 1921	1,079,906	316,187.735	49,186	2,760.78
Balance, January 1, 1922	14,333,024	4,759,199.805	2,296,361	112,872.48
Total	15,412,930	5,075,387.54	2,345,547	115,633.26

	Tobacco.		Totals.	
	Number.	Value.	Number.	Value.
Balance on hand January 1, 1921.	144,374	\$8,635.15	12,908,691	\$3,264,577.97
Destroyed by Auditor's inspectors but still retained in stamp accountability of Collector			160	25.80
Received from Commissioner of Internal Revenue	40,000	4,500.00	5,034,000	1,939,552.00
Excess due to fractions				.18
Total	184,374	13,135.15	17,942,851	5,204,155.95
Sold during the year 1921	700	38.26	1,129,792	318,986.775
Balance, January 1, 1922	183,674	13,096.89	16,813,059	4,885,169.175

*United States internal-revenue documentary stamps*<sup>a</sup>

	Number.	Value.
Received from Commissioner of Internal Revenue.....	40,000	\$20,000.00
Total.....	40,000	20,000.00
Sold during the year 1921.....	2,733	891.75
Balance, January 1, 1922:		
In hands of Collector of Customs.....	817	308.25
In hands of Collector on Internal Revenue.....	36,450	18,800.00
Total.....	40,000	20,000.00

<sup>a</sup> The first stock of these stamps was received from the Commissioner of Internal Revenue on August 11, 1921.

## PART II.—MISCELLANEOUS

### FRANCHISE TAXES

The following statement shows the amount of franchise taxes collected during the year 1921 and their distribution as compared with those during the year 1920:

	1920	1921	Increase.	Decrease.	Per cent.
Amount collected.....	P426,012.35	P431,757.54	P5,745.19		1.4
Accruing to the—					
Insular Government.....	254,692.41	243,633.47		P11,058.94	4.3
City of Manila.....	150,824.70	163,685.17	12,860.47		8.5
Other provinces.....	5,065.92	5,721.31	655.39		12.9
Other municipalities.....	15,429.32	18,717.59	3,288.27		21.3

### PEARL FISHING

Under the provisions of Act No. 2604, there was collected during the year covered by this report the amount of ₱3,690 as compared with ₱5,605 collected during the previous year, showing a decrease of ₱2,915. This collection accrued intact to the treasuries of the respective provinces where collected.

### SPONGE FISHING

Under the provisions of Act No. 2584, there was collected the amount of ₱16.55, of which 20 per cent or ₱3.31 accrued to the Insular Treasury, 40 per cent or ₱6.62 to the provincial treasuries, and 40 per cent or ₱6.62 to the municipal treasuries concerned.

Respectfully submitted,

W. TRINIDAD,  
*Collector of Internal Revenue.*





## APPENDIXES



Pangasinan.....	14	1	35	2,544	148	155	156	6	2,659	3	6	9	4
Rizal.....			35	958	12	122		1	2,371	8	29	4	
Romblon.....			1	173	5	11	525		171				
Samar.....	2		19	589	44	46	4,748	4	1,124			1	
Sorsogon.....			11	338	46	21	37	2	1,832				
Sulu.....			9	10	4	11	4	4	563	1			
Surigao.....			3	289	31	11	1,062		136				
Tarlac.....	1		12	767	62	42	30		1,031				
Tayabas.....	13		10	1,026	69	126	97	7	2,506				2
Zambales.....			9	298	20	28	9	4	686				
Zamboanga.....			13	43	7	16	401	5	658	1	1		
<b>Total.....</b>	<b>6</b>	<b>77</b>	<b>41</b>	<b>22,818</b>	<b>1,310</b>	<b>2,464</b>	<b>41,934</b>	<b>307</b>	<b>43,607</b>	<b>55</b>	<b>108</b>	<b>96</b>	<b>123</b>



Rizal.....	12	.....	3	.....	3,555	3,519	3	251	647	1,289	.....	3	5,712	
Romblon.....	2	.....	49	.....	937	3,420	.....	57	3	32	.....	.....	5,575	
Samar.....	4	.....	778	.....	7,359	3,502	2	131	45	1,677	.....	.....	5,368	
Sorsogon.....	4	.....	.....	.....	2,295	2,664	.....	36	119	425	.....	.....	3,256	
Sulu.....	49	.....	121	.....	776	462	2	10	34	89	.....	2	612	
Surigao.....	.....	.....	278	.....	1,811	1,019	.....	29	16	246	.....	.....	1,311	
Tariac.....	8	.....	13	.....	1,968	1,524	2	83	235	763	.....	.....	2,609	
Tayabas.....	42	.....	8	.....	3,906	4,319	1	460	498	2,198	.....	7	7,486	
Zambales.....	51	.....	1	.....	1,109	922	2	80	72	504	.....	.....	1,588	
Zamboanga.....	13	.....	137	.....	1,295	1,073	2	57	110	469	.....	10	1,742	
Total.....	573	128	11,352	19	125,835	92,258	188	10,365	10,872	54,695	681	146	283	169,488

APPENDIX A.—Statement showing, by provinces, the number of different kinds of internal-revenue licenses issued during the fiscal year 1921—Continued

Province.	Customs and immigration brokers.	Pawn-brokers.	Theaters, museums, etc.	Circuses.	Billiard tables.	Lawyers, medical practitioners, etc.	Chiropractors, manicurists, tattooers, etc.	Pharmacists and druggists.	Race tracks.	Pearl fisheries.	Boxing or sporting exhibitions.	Cockpits.	Opticians, etc.	Midwives and circujanos-ministrantes.
Abra.....			2			11						27	1	
Agusan.....			4		39	1						18		3
Albay.....			15		150	33	2	14				47	6	1
Antique.....					2	7						32	1	1
Bataan.....	1		32		77	8		5				29	9	3
Batanes.....												3		
Batangas.....		1	13		31	49	1	59	1	1		63	12	5
Bohol.....				1	97	9	1	2	3			136		1
Bukidnon.....														
Bulacan.....			19	1	111	64	1	45			7	35	22	7
Cagayan.....			5		9	24						69	1	7
Camagines Norte.....	1		10		11	11		5				13	1	7
Camagines Sur.....			7		57	28	2	7				63	1	2
Capiz.....			3		36	36		5				111	3	
Cavite.....		1	26		71	21	1	26				39	9	5
Cebu.....	4	6	22	1	343	64	1	25		12	2	165	14	4
Cotabato.....		2			5	1		1				1	2	
Davao.....			1		17	21	2	5				39	3	
Ilocos Norte.....			2		3	28		10				27	1	1
Ilocos Sur.....		2	2		2	31		14	2			39	6	
Iloilo.....	1		35	2	182	98	1	20			2	142	15	1
Isabela.....					10	16		1				31	4	3
Laguna.....		2	36		94	64	10	81			4	43	17	20
Legaspi.....					5	2						4		
La Union.....			2		7	30		16				31	1	2
Leyte.....			18		252	33		5			1	200	4	2
Manila.....	36	40	40	2	59	787	44	303	1		8	152	25	2
Marinduque.....					6	9		2				13	1	14
Masbate.....			1		30	6			1			45	1	1
Mindoro.....					11	6		2		6		29	1	1
Misamis.....	3	2	23		253	14		3				71	2	1
Mountain.....			4		14	7		8					1	1
Negros Occidental.....			29	2	201	66	2	19			4	180	5	26
Negros Oriental.....			5		112	14		2				103	2	2
Nueva Ecija.....	1		16		29	60		26			1	84	12	1
Nueva Vizcaya.....					1	1						16		
Palawan.....		2	30		94	55	1	66	1			12	14	12
Pampanga.....		1	26	1	38	80	1	64				86	9	1
Pangasinan.....											2	110		

Rizal.....	1	37	114	61	5	56	1	.....	5	37	20	3
Romblon.....			9	12				.....		24	1	
Samar.....		4	52	15	1	4		.....		165	1	2
Sorsogon.....		2	43	16		7		.....	1	28		1
Sulu.....	3	1	18	7				47		7	1	1
Surigao.....			29	10		2		.....		47	1	1
Tarlac.....		10	15	40		16		.....	1	67	4	2
Taybgs.....		25	124	74	10	74	6	.....	4	79	25	174
Zambales.....		3	21	14	1			.....		19	2	11
Zamboanga.....	5	3	34	23		11	13	7	2	20	4	3
Total.....	52	68	2,880	2,068	87	1,018	27	74	48	2,649	392	359

APPENDIX A.—Statement showing, by provinces, the number of different kinds of internal-revenue licenses issued during the fiscal year 1921—Continued

Province.	Procuradores judiciales, agentes de negocios, etc.	Photographers, lithographers, etc.	Veterinarians.	Money lenders.	Signs, signboards, and billboards.	Total.	Dealers in preparation containing small quantities of drugs.	Physicians, veterinary surgeons, etc.	Retail dealers on prohibited drugs.	Wholesale dealers on drugs.	Importers, manufacturers, etc., on prohibited drugs.	Total.	Grand total.
Abra.....		3				44	14	3				3	848
Agusan.....		4				69	32	1				15	1,837
Albay.....	24	5				297	8	9	7			48	8,267
Antique.....	37	3		4		87	2	3	1			6	1,711
Bataan.....	2	7				173	2	3	1			6	3,632
Batanes.....						3							152
Batangas.....	7			2		251	2	30	30			62	11,312
Bohol.....		24		3		278	11	3	1			15	11,237
Bukidnon.....		3				3							265
Bulacan.....	6	9		1		329	5	32	23			60	9,731
Cagayan.....	32	17			1	170	8	1				9	5,767
Camarines Norte.....	3	3		1		61	9	4	4			17	2,469
Camarines Sur.....	10	14		2		183	14	7	7			28	6,788
Capiz.....	11	9		1		198	3	7	3			13	6,625
Cavite.....	4	8				211	4	14	10		1	29	5,821
Cebu.....	29	23		6		721	36	19	10			65	19,414
Cotabato.....		8			1	21		1				1	613
Davao.....	1	18				107		8	2			10	2,710
Ilocos Norte.....	4	13				89	7	4	2			14	2,484
Ilocos Sur.....	2	20		1		121	8	9	5			21	3,120
Iloilo.....	39	19		37		599	4	32	18			66	14,397
Isabela.....	23	17				105	1					1	3,650
Laguna.....	25	17		1		414	10	37	34			81	10,495
Lanao.....		5				16		10				10	620
Leyte.....	16	7		2		112	10	2				11	2,539
Manila.....	31	23		2		553	56	1	2			59	23,371
Marikina.....	282	109		3		1,950	6	328	184	9	33	560	26,087
Marinduque.....	4	7				50	5					5	2,288
Masbate.....	7	2				93	13	4				17	2,065
Mindoro.....	3			1		60	2	2				4	2,265
Misamis.....	10	22				405	34	3	1			38	8,609
Mountain.....	5	8				48		7	2			9	639
Negros Occidental.....	14	23		13	4	588	40	18	5		2	65	11,774
Negros Oriental.....	7	6				283	17	3	2			22	6,197
Nueva Ecija.....	24	9		1		265	25	16	15			56	6,780
Nueva Vizcaya.....		6				24							6,649
Palawan.....		5				23							774



Pampanga.....	16	18	.....	2	1	400	44	40	21	.....	105	8,465
Pangasinan.....	50	31	.....	1	2	416	19	20	14	.....	53	14,964
Rizal.....	10	13	.....	4	10	377	23	31	24	.....	78	9,722
Romblon.....	1	1	.....	.....	.....	48	.....	.....	.....	.....	.....	1,560
Samar.....	3	15	.....	1	.....	263	2	2	3	.....	7	12,997
Sorsogon.....	8	8	.....	.....	.....	114	64	2	4	.....	.....	5,735
Sulu.....	.....	2	.....	1	.....	88	1	.....	.....	.....	.....	1,477
Surigao.....	4	3	.....	1	.....	97	2	2	2	.....	1	3,225
Tarlac.....	14	12	.....	3	.....	184	9	7	8	.....	6	4,785
Tayabas.....	5	18	.....	6	1	627	31	17	16	5	69	12,088
Zambales.....	9	7	.....	.....	.....	87	2	1	.....	.....	3	2,787
Zamboanga.....	10	10	.....	5	1	157	21	13	5	.....	39	3,233
<b>Total.....</b>	<b>792</b>	<b>615</b>	<b>6</b>	<b>157</b>	<b>26</b>	<b>11,842</b>	<b>603</b>	<b>743</b>	<b>467</b>	<b>9</b>	<b>1,875</b>	<b>309,040</b>

APPENDIX B.—Recapitulations of collections made by the Collector of Internal Revenue for the Philippine Islands during the fiscal year 1921

Province.	Excise taxes.	License and business taxes.	Registered dealers in prohibited drugs.	Sponge fisheries.	Pearl fisheries.	Cedulas.	Revenue from public forests.	Docu-mentary stamp tax.	Weights and measures.
Abra.....		₱10,294.72	₱18.00			₱33,604.00	₱6,119.79	₱496.90	₱32.40
Agusan.....		36,131.50	41.00			24,210.00	6,325.71		1,010.70
Albay.....	₱51,691.27	137,590.22	250.00			57,619.00	23,764.28	4,622.53	4,032.50
Antique.....		31,956.10				65,147.00	1,543.88	784.36	1,316.80
Bataan.....		37,204.12	54.00			30,698.00	17,436.42	835.72	1,484.20
Batanges.....		1,652.65				3,342.00		48.10	3,561.90
Batanga.....	15,196.38	165,426.86	584.50		₱45.00	153,156.00	6,545.74	4,854.46	3,561.90
Boloh.....		127,158.09	120.00			148,687.00	6,960.16	1,968.70	3,348.70
Bukidnon.....		5,402.80		₱11.55		12,811.00	899.91	78.34	268.20
Bulacan.....	200,968.52	140,212.65	642.00			90,972.00	2,210.89	4,263.00	4,485.00
Caagan.....	147,387.71	197,575.80	104.50			128,997.00	8,242.96	3,562.78	2,707.10
Camarines Norte.....		48,185.41	124.00			29,705.00	5,183.16	1,201.63	1,592.80
Camarines Sur.....	88,685.10	118,927.78	171.50	5.00		97,344.00	12,502.97	3,861.24	3,585.40
Capiz.....		112,223.43	101.00			114,556.00	11,321.84	2,583.12	2,994.95
Cavite.....		89,417.46	268.50			178,942.00	1,358.41	1,823.64	3,046.10
Cebu.....	245,705.98	979,733.88	338.50		135.00	351,417.00	12,382.02	12,984.00	10,577.90
Cotabato.....		25,783.90	12.00			33,032.00	30,304.60	230.94	704.30
Davao.....		148,268.20	83.00			72,837.00	16,461.21	1,680.59	4,328.98
Ilocos Norte.....		48,276.15	54.00			84,188.00	3,712.61	2,520.56	1,908.10
Ilocos Sur.....	25,782.37	83,541.29	173.00			107,757.00	1,647.96	3,064.86	2,289.50
Iloilo.....	257,708.82	907,173.37	822.50			227,333.00	30,105.07	24,423.24	8,445.40
Isabela.....		91,586.87	47.00			104,488.00	12,504.51	1,313.78	1,617.60
Laguna.....		251,238.46	768.50			104,743.00	4,213.74	6,342.22	4,881.50
Lanao.....		26,682.59	20.00			40,122.00	1,380.43	791.01	347.00
La Union.....	340.00	45,474.36	48.00			70,879.00	1,392.65	1,869.06	1,976.40
Leyte.....	216.00	378,076.98	228.03			226,731.50	29,739.79	4,214.80	13,016.70
Manila.....	11,763,078.27	8,384,132.42	5,258.30			243,298.00	347,414.63	341,576.04	11,028.85
Marinduque.....		34,683.26	36.00			26,415.00	1,071.73	669.46	997.20
Masbate.....		26,327.91	40.00		10.00	28,132.00	15,596.60	500.57	475.80
Mindoro.....		38,189.93	36.00		50.00	36,005.00	9,845.05	966.80	1,357.40
Misamis.....		187,383.53	128.00			107,003.00	8,100.90	2,385.53	3,715.80
Mountain.....		26,522.97	64.50			45,177.50	11,647.88	675.82	470.00
Negros Occidental.....		292,391.14	454.00			172,081.00	23,256.10	6,414.76	5,198.10
Negros Oriental.....	965.58	156,864.62	66.00			114,860.00	11,923.31	2,065.66	2,379.80
Nueva Ecija.....		136,347.86	402.50			119,438.00	10,317.16	7,947.17	3,133.10
Nueva Vizcaya.....		9,570.27			190.00	20,301.00	1,407.17	1,399.42	406.10
Palawan.....	148.86	25,229.23				26,729.00	8,994.36	432.60	660.80
Pampanga.....	86,684.00	139,476.23	761.00			121,389.00	6,883.84	4,142.12	6,440.40
Pangasinan.....	186,115.86	234,627.48	464.50			255,036.50	17,949.97	12,438.53	8,042.10
Rizal.....	7,102.20	180,968.27	630.00			103,420.00	3,646.63	2,635.00	4,786.75
Romblon.....		28,428.72				29,110.00	10,735.08	642.20	4,747.50

Samar.....	1,053.63	239,210.13	104.00	.....	.....	168,748.00	24,862.63	2,082.96	5,218.80
Sorsogon.....	.....	140,182.95	281.00	.....	.....	63,275.00	19,508.92	1,848.79	3,075.60
Sulu.....	.....	68,181.76	1.50	.....	.....	44,018.00	14,413.44	640.22	927.20
Surigao.....	10,151.90	73,043.48	33.00	.....	2,085.00	61,825.00	11,033.11	736.14	2,048.20
Tarlac.....	.....	107,438.87	217.00	.....	.....	85,347.00	2,674.07	3,417.20	2,910.90
Tayabas.....	81,037.84	265,863.73	699.00	.....	.....	125,214.00	66,692.91	7,531.80	5,356.76
Zambales.....	.....	49,189.09	24.00	.....	.....	40,856.00	10,078.85	1,259.54	1,370.10
Zamboanga.....	28,317.38	255,005.46	218.00	.....	1,175.00	80,295.00	98,900.11	5,156.48	2,499.90
Total.....	13,272,606.33	15,364,204.75	14,991.53	16.55	3,690.00	4,609,590.50	1,013,151.16	497,614.95	157,660.19

APPENDIX B.—Recapitulations of collections made by the Collector of Internal Revenue for the Philippine Islands during the fiscal year 1921—Continued

Province.	Franchise taxes.	Income taxes.	Inheritance taxes.	Justice of the Peace fines and fees.	Miscellaneous.	United States Internal Revenue collection in the Philippine Islands.	Tobacco inspection fees.	Mining fees.	Rental and royalties on petroleum lands.	Total.	Per cent.
Abr. . . . .		P306.23	P105.49	P2,016.60	P0.01					P53,285.14	P0.128
Agusan . . . . .		430.51		3,239.45	22.54					71,784.47	.172
Albay . . . . .	P622.83	12,241.12	5,175.92	9,294.04	6.00					366,909.71	.856
Antique . . . . .		3,753.55	1,62.68	5,305.41	2.01					109,977.79	.264
Bataan . . . . .		923.80		5,116.46	5.00					93,757.72	.223
Batanes . . . . .				204.00						5,314.65	.013
Batangas . . . . .	584.65	17,183.16	367.39	7,950.71	5.00					374,916.25	.899
Boloh . . . . .		300.94	282.46	7,265.48	5.00					296,137.03	.711
Bukidnon . . . . .		53.60		1,192.25	6.20					19,723.85	.047
Buacan . . . . .		17,503.67	1,818.80	8,632.63	5.10		P3,735.01			508,090.55	1.217
Cagayan . . . . .	306.47	26,957.88	70.48	11,409.14	10.00					516,236.83	1.238
Camarines Norte . . . . .	49.65	3,976.48		3,142.76						93,166.89	.224
Camarines Sur . . . . .		13,554.56	1,639.24	11,411.10						331,662.89	.844
Capiz . . . . .	209.64	9,254.62		8,263.70	9.09					261,317.39	.627
Cavite . . . . .	430.76	2,115.34	542.30	7,602.30	6.00					184,347.41	.442
Cebu . . . . .	5,790.08	79,209.21	2,881.99	18,986.16	9.40					1,720,151.12	4.127
Cotabato . . . . .		3,423.42		1,570.61						95,061.77	.228
Davao . . . . .		14,819.77	694.03	9,351.01	25.00					268,498.79	.644
Ilocos Norte . . . . .		809.00		6,922.10	2.20					148,387.72	.356
Ilocos Sur . . . . .	134.73	14,952.95	181.85	7,681.15	2.21		20.00			247,226.87	.593
Iloilo . . . . .	1,220.35	308,418.48	1,581.18	19,039.93	2.14					1,786,273.48	4.285
Isabela . . . . .	41.23	7,977.94		6,871.66	10.00		1,475.96			184,934.55	.444
Laguna . . . . .	678.84	18,103.16	777.80	10,674.59						476,740.47	1.144
Lanao . . . . .		1,227.13		1,514.90	.05					72,065.11	.173
La Union . . . . .		932.41		4,178.41	20.00					127,110.29	.305
Levite . . . . .		9,934.11	141.65	23,205.87	32.60					695,537.98	1.669
Manila . . . . .	419,816.07	4,091,658.50	186,969.71	8,736.40	2.47	P608,997.80	112,199.58	P1,923.11	P2,400.00	26,530,449.85	63.644
Marinduque . . . . .		190.08	35.04	3,017.07						67,114.84	.161
Masbate . . . . .		1,705.11		2,465.15	5.00					75,258.14	.181
Mindoro . . . . .		2,609.53		3,084.64	6.20					92,100.55	.221
Misamis . . . . .		9,964.70	23.16	9,328.70	(537.89)					327,496.43	.786
Mountain . . . . .		2,196.97		2,977.55						89,733.19	.215
Negros Occidental . . . . .		58,125.51	272.77	19,484.85	11.04		150.00			580,804.85	1.393
Negros Oriental . . . . .	247.01	99,667.02	770.28	9,217.60	10.20					398,071.50	.955
Nueva Ecija . . . . .	406.78	14,091.96	569.55	14,438.93	2.70					307,095.71	.737
Nueva Vizcaya . . . . .			770.35	9,500.00	9.50					33,863.81	.081
Palawan . . . . .		1,178.99	19.30	897.60	24.52					64,504.76	.155

Pampanga.....	28,002.48	33.60	11,694.50	32.34				405,246.56	.972		
Pangasinan.....	7,101.87	156.41	18,641.12	111.62				740,564.06	1.777		
Rizal.....	357.81	368.37	20,622.78	4.04			254.00	324,541.35	.779		
Romblon.....	180.33	484.24	2,781.18	2.20				73,111.45	.175		
Samar.....	7,609.05	130.15	18,802.33	29.29				467,850.97	1.122		
Sorsogon.....	3,143.98	153.61	10,548.70	25.80				242,044.35	.581		
Sulu.....	1,773.35	140.54	2,561.87	1.00				144,894.78	.348		
Surigao.....	6,872.40		5,020.11					160,612.44	.385		
Tarlac.....	16,299.43	4,873.95	8,498.93	960.24		119.38		226,922.58	.544		
Tayabas.....	21,724.97	5.00	4,572.11	3.11				602,180.25	1.445		
Zambales.....	660.22							108,015.41	.259		
Zamboanga.....	21,316.77	143.73	11,812.68					504,843.62	1.121		
Total.....	431,757.54	4,964,793.57	211,572.67	412,134.06	877.53	608,997.80	117,953.93	1,923.11	2,400.00	41,685,936.17	100
United States Internal Revenue collected in the United States.....										147,445.94	
Grand total.....										41,833,382.11	

Statement of internal-revenue collections in each province reported to the  
Bureau of Internal Revenue during the year 1921

## ABRA

Item.	Taxes.	Fines and penalties.	Total.
<b>License, business, and occupation taxes:</b>			
Retail liquor dealers.....	P45. 00		P45. 00
Retail vino dealers.....	495. 00	P25. 00	520. 00
Wholesale liquor dealers.....	150. 00		150. 00
Retail dealers in fermented liquors.....	67. 50		67. 50
Retail dealers in tuba, basi, tapuy, etc.....	517. 50	15. 00	532. 50
Tobacco dealers.....	54. 00	5. 00	59. 00
Retail peddlers of manufactured tobacco.....	16. 00		16. 00
Retail peddlers of alcoholic products.....	225. 00		225. 00
Retail leaf tobacco dealers.....	235. 00	10. 00	245. 00
Merchants and manufacturers.....	2,524. 64	166. 87	2,691. 51
Common carriers.....	89. 49	52. 25	141. 74
Contractors, warehousemen, and others.....	394. 18	57. 91	452. 09
Peddlers of merchandise.....	1,616. 38	285. 00	1,901. 38
Theaters, museums, cinematographs, and concert halls.....	70. 00		70. 00
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants.....	337. 50	20. 00	357. 50
Cockpits.....	2,045. 00	6. 00	2,051. 00
Cockfights.....	669. 50		669. 50
Opticians and dental surgeons.....	10. 00		10. 00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.....	90. 00		90. 00
Registered dealers in prohibited drugs— Physicians, dentists, veterinary surgeons and others.....	18. 00		18. 00
Weights and measures.....	180. 40	143. 00	323. 40
<b>Cedulas:</b>			
Class F. Regular at P2.....	32,184. 00		32,184. 00
G. Delinquent at P4.....	340. 00	340. 00	680. 00
H. Special at P2.....	44. 00		44. 00
M. Delinquent from May 1 to June 30, at P3.....	464. 00	232. 00	696. 00
Income tax.....	250. 38	55. 85	306. 23
Documentary stamp tax.....	496. 90		496. 90
Inheritance tax.....	105. 49		105. 49
<b>Incidental revenue:</b>			
Revenue from public forests—			
First group timber.....	2,918. 88	592. 45	3,511. 33
Second group timber.....	1,146. 31	87. 01	1,233. 32
Third group timber.....	535. 94	44. 52	580. 46
Fourth group timber.....	136. 68	33. 28	169. 96
Firewood (bacauan and tañgal).....	57. 50	3. 30	60. 80
Firewood (other wood).....	145. 31	27. 42	172. 73
Minor forest products.....	331. 40	59. 79	391. 19
Miscellaneous stamp collection.....		. 01	. 01
<b>Service income:</b>			
Justice of the peace fines and fees.....	1,556. 75	459. 85	2,016. 60
<b>Total collections.....</b>	<b>50,563. 63</b>	<b>2,721. 51</b>	<b>53,285. 14</b>

## Statement of internal-revenue collections in each province, etc.—Continued

## AGUSAN

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail liquor dealers.....	P75.00		P75.00
Retail vino dealers.....	93.00	P28.00	121.00
Wholesale liquor dealers.....	180.00		180.00
Retail dealers in fermented liquors.....	15.00		15.00
Retail dealers in tuba, basi, tapuy, etc.....	3,858.00	231.00	4,089.00
Dealers in manufactured tobacco.....	984.00	10.00	994.00
Retail leaf tobacco dealers.....	2,390.00	35.00	2,425.00
Merchants and manufacturers.....	21,087.91	502.55	21,590.46
Printers, publishers, and lithographers.....	4.50		4.50
Common carriers.....	307.02	50.00	357.02
Contractors, warehousemen, and others.....	65.61		65.61
Peddlers of merchandise.....	934.09	154.00	1,088.09
Commercial brokers.....	126.82		126.82
Theaters, museums, cinematographs, and concert halls.....	95.00		95.00
Billiard rooms.....	217.50		217.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants.....	25.00		25.00
Cockpits.....	3,740.00	10.00	3,750.00
Cockfights.....	690.00	55.00	745.00
Opticians and dental surgeons.....	10.00		10.00
Midwives and cirujanos ministrantes in medicine and dentistry.....	7.50		7.50
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.....	140.00	10.00	150.00
Registered dealers in prohibited drugs—			
Dealers in preparations containing small quantities of drugs.....	25.00		25.00
Physicians, dentists, veterinary surgeons and others.....	6.00	10.00	16.00
Weights and measures.....	522.20	488.50	1,010.70
Cedulas:			
Class B. Delinquent at P2.....	1.00	1.00	2.00
F. Regular at P2.....	20,414.00		20,414.00
G. Delinquent at P4.....	1,546.00	1,546.00	3,092.00
H. Special at P2.....	630.00		630.00
M. Delinquent from May 1 to June 30, at P3.....	48.00	24.00	72.00
Income tax.....	390.51	40.00	430.51
Documentary stamp tax.....	373.06		373.06
Incidental revenue:			
Revenue from public forests—			
First group timber.....	3,872.91	405.85	4,278.76
Second group timber.....	188.61		188.61
Third group timber.....	276.46	169.03	445.49
Fourth group timber.....	128.29	98.81	227.10
Firewood (bacaun and tañgal).....	12.35	5.39	17.74
Firewood (other wood).....	11.80	10.00	21.80
Minor forest products.....	938.42	207.79	1,146.21
Miscellaneous stamp collections.....		22.54	22.54
Service income:			
Justice of the peace fines and fees.....	1,767.45	1,472.00	3,239.45
Total collections.....	66,198.01	5,586.46	71,784.47

## Statement of internal-revenue collections in each province, etc.—Continued

## ALBAY

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Domestic—			
Distilled spirits	₱45,982.35		₱45,982.35
Manufactured tobacco	5,673.12	₱10.00	5,683.12
Imported—			
Playing cards	25.80		25.80
License, business, and occupation taxes:			
Distillers	900.00		900.00
Retail liquor dealers	1,044.00		1,044.00
Retail vino dealers	4,036.50	121.50	4,158.00
Wholesale liquor dealers	3,870.00	10.00	3,880.00
Retail dealers in fermented liquors	717.50		717.50
Retail dealers in tuba, basi, and tapuy, etc.	1,785.00	104.26	1,889.26
Wholesale dealers in fermented liquors	600.00		600.00
Dealers in manufactured tobacco	13,160.00	162.00	13,322.00
Manufacturers of chewing and smoking tobacco	40.00		40.00
Wholesale peddlers of manufactured tobacco	60.00		60.00
Retail peddlers of tobacco products	124.00		124.00
Retail peddlers of alcoholic products	22.00		22.00
Merchants and manufacturers	101,714.87	1,902.61	103,617.48
Printers, publishers, and lithographers	122.34		122.34
Common carriers	1,475.44	80.36	1,555.80
Contractors, warehousemen, and others	3,820.62	79.13	3,899.75
Peddlers of merchandise	4,902.21	178.49	5,080.70
Commercial brokers	1,466.50		1,466.50
Real-estate brokers	80.00		80.00
Theaters, cinematographs, and concert halls	510.00	12.50	522.50
Billiard rooms	622.50	26.24	648.74
Lawyers, medical practitioners, architects, land-surveyors, engineers and public accountants	1,287.50	15.00	1,302.50
Chiropradists, manicurists, tattooers, and masseurs	45.00		45.00
Pharmacists and farriers	220.00	55.00	275.00
Cockpits	9,065.00	105.00	9,170.00
Cockfights	2,022.15	30.00	2,052.15
Opticians and dental surgeons	210.00	25.00	235.00
Midwives and cirujanos ministrantes in medicine and dentistry	10.00		10.00
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	550.00	10.00	560.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	190.00		190.00
Registered dealers in prohibited drugs—			
Dealers in preparations containing small quantities of drugs	56.00	5.00	61.00
Physicians, dentists, veterinary surgeons, and others	72.00		72.00
Retail dealers in prohibited drugs	117.00		117.00
Weights and measures	2,779.00	1,253.50	4,032.50
Cedulas:			
Class B. Delinquent at ₱2	5.00	5.00	10.00
F. Regular at ₱2	60,514.00		60,514.00
G. Delinquent at ₱4	10,392.00	10,392.00	20,784.00
H. Special at ₱2	140.00		140.00
M. Delinquent from May 1 to June 30, at ₱3	4,114.00	2,057.00	6,171.00
Franchise taxes	622.83		622.83
Income tax	11,245.32	995.80	12,241.12
Documentary stamp tax	4,622.53		4,622.53
Inheritance tax	5,162.14	13.78	5,175.92
Incidental revenue:			
Revenue from public forests—			
First group timber	9,254.09	1,210.50	10,464.59
Second group timber	2,619.21	288.67	2,907.88
Third group timber	2,345.31	398.28	2,743.59
Fourth group timber	647.34	216.85	864.19
Firewood (bacaun and tañgal)	273.86	149.99	423.85
Firewood (other wood)	257.01	153.30	410.31
Minor forest products	5,587.67	362.20	5,949.87
Miscellaneous stamp collections		6.00	6.00
Service income:			
Justice of the peace fines and fees	8,388.54	905.50	9,294.04
Total collections	335,569.25	21,340.46	356,909.71



## Statement of internal-revenue collections in each province, etc.—Continued

## ANTIQUÉ

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail liquor dealers.....	₱60.00		₱60.00
Retail vino dealers.....	843.00	₱5.00	848.00
Wholesale liquor dealers.....	1,500.00		1,500.00
Retail dealers in fermented liquors.....	172.50		172.50
Retail dealers in tuba, basi, and tapuy, etc.....	3,577.50	56.26	3,633.76
Dealers in manufactured tobacco.....	515.00	5.00	520.00
Manufacturers of cigars and cigarettes.....	10.00		10.00
Wholesale peddlers of manufactured tobacco.....	20.00		20.00
Retail peddlers of tobacco products.....	20.00		20.00
Retail leaf tobacco dealers.....	1,270.00	23.00	1,293.00
Merchants and manufacturers.....	13,790.11	112.23	13,902.34
Common carriers.....	380.37	5.00	385.37
Contractors, warehousemen, and others.....	21.73		21.73
Peddlers of merchandise.....	2,142.40	54.29	2,196.69
Commercial brokers.....	340.00	30.00	370.00
Billiard rooms.....	12.50		12.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public ac- countants.....	237.50	18.76	256.26
Cockpits.....	4,521.00	55.00	4,576.00
Cockfights.....	777.95	30.00	807.95
Opticians and dental surgeons.....	40.00		40.00
Midwives and cirujanos ministrantes in medi- cine and dentistry.....	5.00		5.00
Procuradores judiciales, business agents, in- surance agents, and subagents.....	540.00	125.00	665.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.....	90.00		90.00
Money lenders.....	550.00		550.00
Weights and measures.....	894.80	422.00	1,316.80
Cedulas:			
Class B. Delinquent at ₱2.....	6.00	6.00	12.00
F. Regular at ₱2.....	60,958.00		60,958.00
G. Delinquent at ₱4.....	1,438.00	1,438.00	2,876.00
H. Special at ₱2.....	58.00		58.00
K. Delinquent road and bridge tax at ₱2 M. Delinquent from May 1 to June 30, at ₱3.....	2.00	2.00	4.00
	826.00	413.00	1,239.00
Income tax.....	3,640.93	112.62	3,753.55
Documentary stamp tax.....	784.36		784.36
Inheritance tax.....	162.68		162.68
Incidental revenue:			
Revenue from public forests—			
First group timber.....	682.53	92.97	775.50
Second group timber.....	65.42	17.20	82.62
Third group timber.....	166.79	15.65	182.44
Fourth group timber.....	36.99	28.72	65.71
Firewood (bacauan and tañgal).....	8.40	12.60	21.00
Firewood (other wood).....	10.19	3.02	13.21
Minor forest products.....	316.93	92.47	409.40
Miscellaneous stamp collections.....		2.01	2.01
Service income:			
Justice of the peace fines and fees.....	4,311.01	994.40	5,305.41
<b>Total collections.....</b>	<b>105,805.59</b>	<b>4,172.20</b>	<b>109,977.79</b>

## Statement of internal-revenue collections in each province, etc.—Continued

## BATAAN

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail liquor dealers.....	P60.00	P20.00	P80.00
Retail vino dealers.....	3,656.00	20.00	3,676.00
Wholesale liquor dealers.....	480.00		480.00
Retail dealers in fermented liquors.....	1,282.50		1,282.50
Retail dealers in tuba, basi, and tapuy, etc.....	10.00		10.00
Dealers in manufactured tobacco.....	6,281.00	166.00	6,447.00
Wholesale dealers in fermented liquors.....	15.00		15.00
Wholesale peddlers of alcoholic products.....	120.00		120.00
Merchants and manufacturers.....	8,087.41	661.34	8,748.75
Common carriers.....	451.73	139.66	591.39
Contractors, warehousemen, and others.....	1,337.50	197.23	1,534.73
Peddlers of merchandise.....	5,147.30	358.94	5,506.24
Theaters, cinematographs, and concert halls.....	670.00		670.00
Billiard rooms.....	332.50	5.00	337.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants.....	212.50		212.50
Pharmacists and farriers.....	55.00		55.00
Cockpits.....	5,599.50	58.13	5,657.63
Cockfights.....	1,277.38	5.00	1,282.38
Opticians and dental surgeons.....	190.00		190.00
Midwives and cirujanos ministrantes in medicine and dentistry.....	32.50		32.50
Procuradores judiciales, business agents, insurance agents, and subagents.....	130.00	5.00	135.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.....	140.00		140.00
Registered dealers in prohibited drugs—			
Dealers in preparations containing small quantities of drugs.....	12.00		12.00
Physicians, dentists, veterinary surgeons, and others.....	18.00		18.00
Retail dealers in prohibited drugs.....	24.00		24.00
Weights and measures.....	777.20	707.00	1,484.20
Cedulas:			
Class B. Delinquent at P2.....	8.00	8.00	16.00
F. Regular at P2.....	27,590.00		27,590.00
G. Delinquent at P4.....	1,194.00	1,194.00	2,388.00
H. Special at P2.....	38.00		38.00
M. Delinquent from May 1 to June 30, at P3.....	444.00	222.00	666.00
Income tax.....	913.80	10.00	923.80
Documentary stamp tax.....	825.72	10.00	835.72
Incidental revenue:			
Revenue from public forests—			
First group timber.....	209.86	96.64	306.50
Second group timber.....	1,607.86	343.86	1,951.72
Third group timber.....	4,681.16	849.36	5,530.52
Fourth group timber.....	4,332.29	1,750.96	6,083.25
Firewood (bacauan and tañgal).....	401.50	20.88	422.38
Firewood (other wood).....	827.99	52.08	880.07
Minor forest products.....	2,184.57	77.41	2,261.98
Miscellaneous stamp collections.....		5.00	5.00
Service income:			
Justice of the peace fines and fees.....	4,095.09	1,021.37	5,116.46
<b>Total collections.....</b>	<b>85,752.86</b>	<b>8,004.86</b>	<b>93,757.72</b>

## Statement of internal-revenue collections in each province, etc.—Continued

## BATANES

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail vino dealers . . . . .	₱4.00		₱4.00
Retail dealers in tuba, basi, and tapuy, etc. . . . .	480.00	₱25.00	505.00
Dealers in manufactured tobacco . . . . .	8.00		8.00
Merchants and manufacturers . . . . .	276.11	10.00	286.11
Peddlers of merchandise . . . . .	168.29	43.00	211.29
Real-estate brokers . . . . .	20.00		20.00
Cockpits . . . . .	500.00		500.00
Cockfights . . . . .	118.25		118.25
Weights and measures . . . . .	31.90	36.00	67.90
Cedulas:			
Class F. Regular at ₱2 . . . . .	3,178.00		3,178.00
G. Delinquent at ₱4 . . . . .	34.00	34.00	68.00
H. Special at ₱2 . . . . .	12.00		12.00
M. Delinquent from May 1 to June 30, at ₱3 . . . . .	56.00	28.00	84.00
Documentary stamp tax . . . . .	48.10		48.10
Service income:			
Justice of the peace fines and fees . . . . .	179.00	25.00	204.00
<b>Total collections . . . . .</b>	<b>5,113.65</b>	<b>201.00</b>	<b>5,314.65</b>

## Statement of internal-revenue collections in each province, etc.—Continued

## BATANGAS

Item.	Taxes.	Fines and penalties.	Total.
<b>Excise tax:</b>			
<b>Domestic—</b>			
Distilled spirits.....	₱15,194.38		₱15,194.38
Wines and imitations.....	2.00		2.00
<b>License, business, and occupation taxes:</b>			
Distillers.....	300.00		300.00
Rectifiers.....	600.00		600.00
Retail liquor dealers.....	120.00		120.00
Retail vino dealers.....	8,554.00	₱216.00	8,770.00
Wholesale liquor dealers.....	3,570.00	30.00	3,600.00
Retail dealers in fermented liquors.....	1,657.50		1,657.50
Retail dealers in tuba, basi, and tapuy, etc.....	100.00		100.00
Wholesale dealers in fermented liquors.....	30.00		30.00
Dealers in manufactured tobacco.....	14,384.00	253.00	14,637.00
Wholesale peddlers of tobacco products.....	100.00		100.00
Wholesale peddlers of alcoholic products.....	120.00		120.00
Retail peddlers of tobacco products.....	284.00	10.00	294.00
Retail leaf tobacco dealers.....	575.00	5.00	580.00
Merchants and manufacturers.....	52,677.50	1,455.65	54,133.15
Common carriers.....	3,292.66	85.27	3,377.93
Contractors, warehousemen, and others.....	7,546.09	504.46	8,050.55
Peddlers of merchandise.....	30,971.40	879.10	31,850.50
Commercial brokers.....	20.00		20.00
Real-estate brokers.....	200.00	130.00	330.00
Pawn brokers.....	400.00		400.00
Theaters, museums, cinematographs, and concert halls.....	560.00		560.00
Billiard rooms.....	142.50		142.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants.....	2,200.00	8.13	2,208.13
Chiropodists, manicurists, tattooers, and masseurs.....	30.00	1.25	31.25
Pharmacists and farriers.....	1,000.00	15.00	1,015.00
Cockpits.....	25,735.00	50.00	25,785.00
Cockfights.....	5,101.75	55.00	5,156.75
Opticians and dental surgeons.....	440.00	42.50	482.50
Midwives and cirujanos ministrantes in medicine and dentistry.....	102.50		102.50
Procuradores judiciales, business agents, insurance agents, and subagents.....	160.00		160.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.....	270.00	30.00	300.00
Money lenders.....	400.00		400.00
Mines.....	12.60		12.60
Registered dealers in prohibited drugs—			
Physicians, dentists, veterinary surgeons, and others.....	211.50		211.50
Retail dealers.....	368.00	5.00	373.00
Weights and measures.....	2,021.40	1,540.00	3,561.40
<b>Cedulas:</b>			
Class B. Delinquent at ₱2.....	19.00	19.00	38.00
F. Regular at ₱2.....	145,004.00		145,004.00
G. Delinquent at ₱4.....	3,360.00	3,360.00	6,720.00
H. Special at ₱2.....	308.00		308.00
I. Road and bridge tax at ₱1.....	3.00		3.00
M. Delinquent from May 1 to June 30, at ₱3.....	722.00	361.00	1,083.00
Franchise taxes.....	513.69	70.96	584.65
Income tax.....	16,495.73	687.43	17,183.16
Documentary stamp tax.....	4,349.46	5.00	4,354.46
Inheritance tax.....	353.70	13.69	367.39
<b>Incidental revenue:</b>			
Revenue from public forests—			
First group timber.....	1,899.73	323.38	2,223.11
Second group timber.....	1,442.72	98.07	1,540.79
Third group timber.....	79.16	19.17	98.33
Fourth group timber.....	64.80	18.14	82.94
Firewood (bacaúan and tañgal).....	37.91	19.48	57.39
Firewood (other wood).....	282.17	39.61	321.78
Minor forest products.....	1,351.83	868.57	2,220.40
Lease of forest land.....	1.00		1.00
Miscellaneous stamp collections.....		5.00	5.00
<b>Service income:</b>			
Justice of the peace fines and fees.....	6,242.51	1,708.20	7,950.71
<b>Total collections.....</b>	<b>361,984.19</b>	<b>12,932.06</b>	<b>374,916.25</b>

## Statement of internal-revenue collections in each province, etc.—Continued

## BOHOL

Item.	Taxes.	Fines and penalties.	Total.
<b>License, business, and occupation taxes:</b>			
Retail liquor dealers.....	₱120.00		₱120.00
Retail vino dealers.....	1,481.00	₱5.75	1,486.75
Wholesale liquor dealers.....	960.00		960.00
Retail dealers in fermented liquors.....	245.00		245.00
Retail dealers in tuba, basi, tapuy, etc.....	23,130.50	1,186.26	24,316.76
Dealers in manufactured tobacco.....	636.00	10.00	646.00
Retail leaf tobacco dealers.....	10,425.00	25.00	10,450.00
Merchants and manufacturers.....	46,558.83	106.10	46,664.93
Printers, publishers and lithographers.....	37.10		37.10
Common carriers.....	1,335.54	25.68	1,361.22
Contractors, warehousemen, and others.....	393.68	23.03	416.71
Peddlers of merchandise.....	11,754.84	679.28	12,434.12
Commercial brokers.....	580.00	30.00	610.00
Billiard rooms.....	512.50	12.50	525.00
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public ac- countants.....	412.50		412.50
Chiroprudists, manicurists, tattooers, or mas- seurs.....	15.00		15.00
Pharmacists and farriers.....	40.00		40.00
Cockpits.....	17,712.50	73.00	17,785.50
Cockfights.....	7,091.50	110.00	7,201.50
Opticians and dental surgeons.....	10.00		10.00
Midwives and cirujanos ministrants in medi- cine and dentistry.....	10.00		10.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.....	610.00		610.00
Money lenders.....	800.00		800.00
Registered dealers in prohibited drugs—			
Dealers in preparation containing small quantities of drugs.....	18.00	5.00	23.00
Physicians, dentists, veterinary surgeons, and others.....	30.00	25.00	55.00
Retail dealers.....	12.00	30.00	42.00
Pearl fisheries.....	45.00		45.00
Weight and measures.....	2,440.70	908.00	3,348.70
<b>Cedulas:</b>			
Class B. Delinquent at ₱2.....	70.00	70.00	140.00
F. Regular at ₱2.....	138,142.00		138,142.00
G. Delinquent at ₱4.....	3,702.00	3,702.00	7,404.00
H. Special at ₱2.....	228.00		228.00
I. Road and bridge tax at ₱1.....	1.00		1.00
M. Delinquent from May 1 to June 30, at ₱3.....	1,848.00	924.00	2,772.00
Income tax.....	167.24	133.70	300.94
Documentary stamp tax.....	1,968.70		1,968.70
Inheritance tax.....	230.53	51.93	282.46
<b>Incidental revenue:</b>			
Revenue from public forests—			
First group timber.....	1,790.67	460.41	2,251.08
Second group timber.....	216.17	218.48	434.65
Third group timber.....	80.58	49.49	130.07
Fourth group timber.....	468.07	189.68	657.75
Firewood (bacauan and tañgal).....	887.27	36.25	923.52
Firewood (other wood).....	1,317.32	24.77	1,342.09
Minor forest products.....	792.56	428.44	1,221.00
Miscellaneous stamp collections.....		.50	.50
<b>Service income:</b>			
Justice of the peace fines and fees.....	5,202.95	2,062.53	7,265.48
<b>Total collections.....</b>	<b>284,530.25</b>	<b>11,606.78</b>	<b>296,137.03</b>

## Statement of internal-revenue collections in each province, etc.—Continued

## BUKIDNON

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail dealers in tuba, basi, tapuy, etc.	₱12.50		₱12.50
Dealers in manufactured tobacco	338.00	₱18.00	356.00
Retail leaf tobacco dealers	125.00		125.00
Merchants and manufacturers	4,300.73	37.33	4,338.06
Common carriers	186.60	5.76	192.36
Peddlers of merchandise	288.37	20.51	308.88
Photographers, engravers, and professional appraisers or connoisseurs	70.00		70.00
Sponge fisheries	11.55		11.55
Weights and measures	188.10	80.10	268.20
Cedulas:			
Class F. Regular at ₱2	8,924.00		8,924.00
G. Delinquent at ₱4	1,098.00	1,098.00	2,196.00
H. Special at ₱2	76.00		76.00
I. Road and bridge tax at ₱1	1.00		1.00
M. Delinquent from May 1 to June 30, at ₱3	1,076.00	538.00	1,614.00
Income tax	23.60	30.00	53.60
Documentary stamp tax	78.34		78.34
Incidental revenue:			
Revenue from public forests—			
First group timber	253.63	93.83	347.46
Second group timber	43.11	55.77	98.88
Third group timber	9.12		9.12
Fourth group timber	10.85	10.84	21.69
Firewood (bacaan and tañgal)	61.72	15.58	77.30
Firewood (other wood)	40.30	17.98	58.28
Minor forest products	203.35	83.83	287.18
Miscellaneous stamp collections		6.20	6.20
Service income:			
Justice of the peace fines and fees	94.25	98.00	192.25
Total collections	17,514.12	2,209.73	19,723.85

## Statement of internal-revenue collections in each province, etc.—Continued

## BULACAN

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Domestic—			
Distilled spirits	₱197,154.76		₱197,154.76
Manufactured tobacco	17.76		17.76
Cigars	3,796.00		3,796.00
License, business, and occupation taxes:			
Distillers	1,650.00		1,650.00
Rectifiers	1,500.00		1,500.00
Retail liquor dealers	600.00		600.00
Retail vino dealers	8,948.00	₱60.00	9,008.00
Wholesale liquor dealers	3,300.00	10.00	3,310.00
Retail dealers in fermented liquors	2,880.00	23.00	2,903.00
Retail dealers in tuba, basi, tapuy, etc.	150.00	6.00	156.00
Wholesale dealers in fermented liquors	570.00		570.00
Dealers in manufactured tobacco	15,270.00	283.50	15,553.50
Manufacturers of chewing and smoking tobacco	25.00		25.00
Manufacturers of cigars and cigarettes	10.00		10.00
Wholesale peddlers of tobacco products	260.00	30.00	290.00
Wholesale peddlers of alcoholic products	420.00		420.00
Retail peddlers of tobacco products	60.00		60.00
Retail leaf tobacco dealers	620.00	15.00	635.00
Merchants and manufacturers	38,962.67	1,221.38	40,184.05
Printers, publishers, and lithographers	13.43	.29	13.72
Common carriers	3,105.15	411.42	3,516.57
Contractors, warehousemen, and others	8,821.66	1,132.12	9,953.78
Peddlers of merchandise	22,101.93	1,310.00	23,411.93
Real-estate brokers	160.00	10.00	170.00
Theaters, museums, cinematographs, and concert halls	715.00	15.00	730.00
Circus		50.00	50.00
Billiard rooms	580.00	46.63	626.63
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	2,512.50	8.13	2,520.63
Boxing or sparring exhibitions	1,050.00		1,050.00
Chiropodists, manicurists, tattooers, and masseurs	5.00		5.00
Pharmacists and farriers	795.00	10.00	805.00
Cockpits	14,720.00		14,720.00
Cockfights	3,598.50	20.58	3,619.08
Opticians and dental surgeons	660.00	5.50	665.50
Midwives and cirujanos ministrants in medicine and dentistry	65.00		65.00
Procuradores judiciales, business agents, insurance agents, and subagents	210.00	10.00	220.00
Photographers, engravers and professional appraisers or connoisseurs of tobacco, etc.	390.00		390.00
Money lenders	200.00		200.00
Mines	605.26		605.26
Registered dealers in prohibited drugs—			
Dealers in preparations containing small quantities of drugs	14.00		14.00
Physicians, dentists, veterinary surgeons, and others	282.50		282.50
Retail dealers	337.50	8.00	345.50
Weights and measures	2,465.90	2,019.10	4,485.00
Cedulas:			
Class B. Delinquent at ₱2	24.00	24.00	48.00
F. Regular at ₱2			
G. Delinquent at ₱4	112,218.00		112,218.00
H. Special at ₱2	3,320.00	3,320.00	6,640.00
I. Road and bridge tax at ₱1	358.00		358.00
M. Delinquent from May 1 to June 30, at ₱3	1.00		1.00
Class B. Delinquent from May 1 to June 30, at ₱3	1,138.00	569.00	1,707.00
Franchise tax	375.16	.63	375.79
Income tax	15,599.38	1,904.29	17,503.67
Documentary stamp tax	4,258.50	5.00	4,263.50
Inheritance tax	1,513.72	305.08	1,818.80
Incidental revenue:			
Revenue from public forests—			
First group timber	1,074.96	1,087.27	2,162.23
Second group timber	923.89	565.16	1,489.05
Third group timber	1,197.39	716.86	1,914.25
Fourth group timber	780.98	291.91	1,072.89
Firewood (bacauan and tañgal)	368.55	37.12	405.67
Firewood (other wood)	69.88	21.43	91.31
Minor forest products	1,001.32	74.17	1,075.49
Miscellaneous stamp collections	5.10		5.10
Service income:			
Justice of the peace fines and fees	7,044.15	1,588.48	8,632.63
<b>Total collections</b>	<b>490,874.50</b>	<b>17,216.05</b>	<b>508,090.55</b>

## Statement of internal-revenue collections in each province, etc.—Continued

## CAGAYAN

Item.	Taxes.	Pines and penalties.	Total.
Excise tax:			
Domestic—			
Distilled spirits . . . . .	P146,349.71		P146,349.71
Cigars . . . . .	722.00		722.00
Wines and imitations . . . . .	316.00		316.00
License, business and occupation taxes:			
Distillers . . . . .	975.00		975.00
Rectifiers of distilled spirits . . . . .	300.00		300.00
Retail liquor dealers . . . . .	720.00	P55.00	775.00
Retail vino dealers . . . . .	11,288.00	336.75	11,624.75
Wholesale liquor dealers . . . . .	7,860.00	205.00	8,065.00
Retail dealers in fermented liquors . . . . .	570.00		570.00
Retail dealers in tuba, basi, tapuy, etc. . . . .	147.50	10.00	157.50
Wholesale dealers in fermented liquors . . . . .	330.00		330.00
Dealers in manufactured tobacco . . . . .	1,644.00	65.00	1,709.00
Manufacturers of chewing and smoking tobacco . . . . .	20.00		20.00
Manufacturers of cigars and cigarettes . . . . .	20.00		20.00
Wholesale peddlers of tobacco products . . . . .	20.00		20.00
Wholesale peddlers of alcoholic products . . . . .	5,760.00		5,760.00
Retail peddlers of tobacco products . . . . .	62.00	10.00	72.00
Retail peddlers of alcoholic products . . . . .	986.00	10.00	996.00
Retail leaf tobacco dealers . . . . .	4,040.00	100.00	4,140.00
Repackers of distilled spirits and wines . . . . .	900.00		900.00
Merchants and manufacturers . . . . .	73,413.37	3,196.78	76,610.15
Printers, publishers, and lithographers . . . . .	7.69	5.56	13.25
Common carriers . . . . .	1,305.89	402.62	1,708.51
Contractors, warehouseman, and others . . . . .	1,862.61	98.20	1,960.81
Peddlers of merchandise . . . . .	34,098.67	1,158.99	35,257.66
Commercial brokers . . . . .	3,908.22	120.00	4,028.22
Real-estate brokers . . . . .	40.00		40.00
Theaters, museums, cinematographs, and concert halls . . . . .	225.00	10.00	235.00
Billiard rooms . . . . .	132.50	5.00	137.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants . . . . .	1,050.00	40.00	1,090.00
Pharmacists and farriers . . . . .	120.00	10.00	130.00
Cockpits . . . . .	33,065.50	268.20	33,333.70
Cockfights . . . . .	3,924.25	80.00	4,004.25
Opticians, and dental surgeons . . . . .	40.00		40.00
Midwives and cirujanos ministrantes in medicine and dentistry . . . . .	52.50	10.00	62.50
Procuradores judiciales, business agents, insurance agents, and subagents . . . . .	830.00	45.00	875.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc. . . . .	550.00	15.00	565.00
Money lenders . . . . .	700.00	350.00	1,050.00
Registered dealers in prohibited drugs—			
Physicians, dentists, veterinary surgeons, and others . . . . .	50.50		50.50
Retail dealers . . . . .	54.00		54.00
Weights and measures . . . . .	1,391.60	1,315.50	2,707.10
Cedulas:			
Class B. Delinquent at P2 . . . . .	7.00	7.00	14.00
F. Regular at P2 . . . . .	90,688.00		90,688.00
G. Delinquent at P4 . . . . .	3,000.00	3,000.00	6,000.00
H. Special at P2 . . . . .	194.00		194.00
K. Delinquent road and bridge tax at P2 . . . . .	2.00	2.00	4.00
M. Delinquent from May 1 to June 30, at P3 . . . . .	1,358.00	679.00	2,037.00
Franchise taxes . . . . .	306.47		306.47
Income tax . . . . .	23,113.08	3,844.80	26,957.88
Documentary stamp tax . . . . .	3,562.78		3,562.78
Inheritance tax . . . . .	65.48	5.00	70.48
Incidental revenue:			
Revenue from public forests—			
First group timber . . . . .	9,834.22	1,510.98	11,345.20
Second group timber . . . . .	1,369.09	327.55	1,696.64
Third group timber . . . . .	3,332.96	313.33	3,646.29
Fourth group timber . . . . .	622.75	124.86	747.61
Firewood (bacauan and tañgal) . . . . .	265.42	4.35	269.77
Firewood (other wood) . . . . .	280.95	185.25	466.20
Minor forest products . . . . .	5,066.77	221.98	5,288.75
Lease of forest land . . . . .	12.50		12.50
Miscellaneous stamp collection . . . . .		10.00	10.00



## Statement of internal-revenue collections in each province, etc.—Continued

## CAGAYAN—Continued

Item.	Taxes.	Fines and penalties.	Total.
Service income:			
Justice of the peace fines and fees .....	₱8,141.06	₱3,268.08	₱11,409.14
Total collections .....	491,075.04	21,426.78	512,501.82
Other collection:			
Tobacco inspection fees .....	3,735.01		3,735.01
Grand total .....	494,810.05	21,426.78	516,236.83

## CAMARINES NORTE

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail liquor dealers .....	₱210.00		₱210.00
Retail vino dealers .....	1,330.00	₱30.00	1,360.00
Wholesale liquor dealers .....	960.00	30.00	990.00
Retail dealers in fermented liquors .....	182.50		182.50
Retail dealers in tuba, basi, tapuy, etc. ....	72.50	10.00	82.50
Wholesale dealers in fermented liquors .....	30.00		30.00
Dealers in manufactured tobacco .....	4,444.00	70.50	4,514.50
Merchants and manufacturers .....	28,036.18	416.89	28,453.07
Common carriers .....	882.72	47.90	930.62
Contractors, warehousemen, and others .....	537.77	18.00	555.77
Peddlers of merchandise .....	2,605.94	98.88	2,704.82
Commercial brokers .....	362.77	17.97	380.74
Real-estate brokers .....	186.00		186.00
Theaters, museums, cinematographs and concert halls .....	215.00	10.00	225.00
Billiard rooms .....	42.00	5.00	47.00
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants .....	487.50	14.39	501.89
Chiropradists, manicurists, tattooers, and masseurs .....	10.00		10.00
Pharmacists and farriers .....	65.00		65.00
Cockpits .....	4,973.00		4,973.00
Cockfights .....	1,160.50		1,160.50
Opticians and dental surgeons .....	45.00		45.00
Midwives, cirujanos ministrantes in medicine and dentistry .....	62.50		62.50
Procuradores judiciales, business agents, insurance agents, and subagents .....	120.00		120.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc. ....	190.00	5.00	195.00
Money lenders .....	200.00		200.00
Registered dealers in prohibited drugs—			
Dealers in preparations containing small quantities of drugs .....	42.00	10.00	52.00
Physicians, dentists, veterinary surgeons and others .....	24.00		24.00
Retail dealers .....	48.00		48.00
Sponge fisheries .....	5.00		5.00
Weights and measures .....	941.00	651.80	1,592.80
Cedulas:			
Class F. Regular at ₱2 .....	24,238.00		24,238.00
G. Delinquent at ₱4 .....	2,198.00	2,198.00	4,396.00
H. Special at ₱2 .....	48.00		48.00
M. Delinquent from May 1 to June 30, at ₱3 .....	682.00	341.00	1,023.00
Franchise tax .....	49.65		49.65
Income tax .....	3,945.23	31.25	3,976.48
Documentary stamp tax .....	1,201.63		1,201.63
Incidental revenue:			
Revenue from public forests—			
First group timber .....	545.61	61.58	607.19
Second group timber .....	318.50	30.60	349.10
Third group timber .....	654.57	105.73	760.30
Fourth group timber .....	368.33	129.01	497.34
Firewood (bacauan and tañgal) .....	346.93	10.00	356.93
Firewood (other wood) .....	33.64	2.84	36.48
Minor forest products .....	2,477.50	98.32	2,575.82
Service income:			
Justice of the peace fines and fees .....	2,309.24	833.52	3,142.76
Total collections .....	87,887.71	5,278.18	93,165.89

## Statement of internal-revenue collections in each province, etc.—Continued

## CAMARINES SUR

Item.	Taxes.	Fines and penalties.	Total.
<b>Excise tax:</b>			
Domestic—			
Distilled spirits . . . . .	₱47,095.30		₱47,095.30
Manufactured tobacco . . . . .	41,428.56	₱111.24	41,539.80
<b>License, business, and occupation taxes:</b>			
Distillers . . . . .	1,200.00		1,200.00
Retail liquor dealers . . . . .	507.00		507.00
Retail vino dealers . . . . .	4,742.00	48.75	4,790.75
Wholesale liquor dealers . . . . .	3,420.00		3,420.00
Retail dealers in fermented liquors . . . . .	415.00		415.00
Retail dealers in tuba, basi, tapuy, etc. . . . .	2,095.00	63.17	2,158.17
Wholesale dealers in fermented liquors . . . . .	240.00		240.00
Dealers in manufactured tobacco . . . . .	11,448.00	229.50	11,677.50
Manufacturers of chewing and smoking tobacco . . . . .	120.00		120.00
Retail peddlers of tobacco products . . . . .	280.00		280.00
Retail peddlers of alcoholic products . . . . .	94.00		94.00
Retail leaf tobacco dealers . . . . .	20.00		20.00
Merchants and manufacturers . . . . .	63,077.36	866.57	63,943.93
Printers, publishers, and lithographers . . . . .	21.02		21.02
Common carriers . . . . .	4,770.82	46.37	4,817.19
Contractors, warehousemen, and others . . . . .	3,055.86	76.72	3,132.58
Peddlers of merchandise . . . . .	6,682.77	297.73	6,980.50
Commercial brokers . . . . .	552.76	10.15	562.91
Theaters, museums, cinematographs, and concert halls . . . . .	225.00		225.00
Billiard rooms . . . . .	272.50	7.50	280.00
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants . . . . .	1,212.50	70.63	1,283.13
Chiropodists, manicurists, tattooers, and masseurs . . . . .	25.00		25.00
Pharmacists and farriers . . . . .	140.00		140.00
Cockpits . . . . .	9,054.00	51.00	9,105.00
Cockfights . . . . .	2,793.10	10.00	2,803.10
Opticians and dental surgeons . . . . .	50.00	5.00	55.00
Midwives, and cirujanos ministrantes in medicine and dentistry . . . . .	7.50		7.50
Procuradores judiciales, business agents, insurance agents and subagents . . . . .	250.00	2.50	252.50
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc. . . . .	401.00		401.00
Registered dealers in prohibited drugs—			
Dealers in preparation containing small quantities of drugs . . . . .	27.50		27.50
Physicians, dentists, veterinary surgeons, and others . . . . .	72.00		72.00
Retail dealers . . . . .	72.00		72.00
Weights and measures . . . . .	2,551.90	1,033.50	3,585.40
<b>Cedulas:</b>			
Class B. Delinquent at ₱2 . . . . .	5.00	5.00	10.00
F. Regular at ₱2 . . . . .	80,826.00		80,826.00
G. Delinquent at ₱4 . . . . .	5,862.00	5,862.00	11,724.00
H. Special at ₱2 . . . . .	134.00		134.00
M. Delinquent from May 1 to June 30, at ₱3 . . . . .	3,100.00	1,550.00	4,650.00
Income tax . . . . .	13,182.25	372.31	13,554.56
Documentary stamp tax . . . . .	3,861.24		3,861.24
Inheritance tax . . . . .	1,633.24	6.00	1,639.24
<b>Incidental revenue:</b>			
Revenue from public forests—			
First group timber . . . . .	1,573.18	598.87	2,172.05
Second group timber . . . . .	1,337.87	342.42	1,680.29
Third group timber . . . . .	1,832.70	222.88	2,055.58
Fourth group timber . . . . .	875.01	429.51	1,304.52
Firewood (bacauan and tañgal) . . . . .	102.60	10.59	113.19
Firewood (other wood) . . . . .	213.56	47.18	260.74
Minor forest products . . . . .	4,722.79	193.81	4,916.60
Service income:			
Justice of the peace fines and fees . . . . .	8,607.54	2,803.56	11,411.10
<b>Total collections . . . . .</b>	<b>336,288.43</b>	<b>15,374.46</b>	<b>351,662.89</b>

Statement of internal-revenue collections in each province, etc.—Continued  
CAPIZ

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Brewers.....	₱100.00		₱100.00
Retail liquor dealers.....	426.00	₱3.75	429.75
Retail vino dealers.....	2,710.00	17.25	2,727.25
Wholesale liquor dealers.....	1,530.00	15.00	1,545.00
Retail dealers in fermented liquors.....	1,162.50	103.76	1,266.26
Retail dealers in tuba, basi, tapuy, etc.....	15,822.50	524.06	16,346.56
Wholesale dealers in fermented liquors.....	1,350.00	25.00	1,375.00
Dealers in manufactured tobacco.....	2,508.00	11.00	2,519.00
Wholesale peddlers of manufactured tobacco.....	40.00		40.00
Retail peddlers of tobacco products.....	60.00		60.00
Retail peddlers of alcoholic products.....	15.00		15.00
Retail leaf tobacco dealers.....	5,400.00	210.00	5,610.00
Merchants and manufacturers.....	49,617.05	317.38	49,934.43
Common carriers.....	1,206.30	38.94	1,245.24
Contractors, warehousemen, and others.....	1,902.17	56.62	1,958.79
Peddlers of merchandise.....	7,959.21	351.87	8,111.08
Commercial brokers.....	726.81		726.81
Real-estate brokers.....	20.00	10.00	30.00
Theaters, museums, cinematographs, and concert halls.....	200.00		200.00
Billiard rooms.....	146.50		146.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants.....	1,187.50	3.13	1,190.63
Pharmacists and farriers.....	100.00		100.00
Cockpits.....	13,675.00	66.00	13,741.00
Cockfights.....	1,959.00	70.13	2,055.13
Opticians and dental surgeons.....	140.00		140.00
Procuradores judiciales, business agents, insurance agents, and subagents.....	140.00		140.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.....	270.00		270.00
Money lenders.....	200.00		200.00
Registered dealers in prohibited drugs—			
Physicians, dentists, veterinary surgeons, and others.....	47.00		47.00
Retail dealers.....	54.00		54.00
Weights and measures.....	1,901.05	1,093.90	2,994.95
Cedulas:			
Class B. Delinquent at ₱2.....	118.00	118.00	236.00
F. Regular at ₱2.....	100,204.00		100,204.00
G. Delinquent at ₱4.....	5,048.00	5,048.00	10,096.00
H. Special at ₱2.....	422.00		422.00
I. Road and bridge tax at ₱1.....	1.00		1.00
K. Delinquent road and bridge tax at ₱2.....	3.00	3.00	6.00
M. Delinquent from May 1 to June 30, at ₱3.....	2,394.00	1,197.00	3,591.00
Franchise taxes.....	209.64		209.64
Income tax.....	9,168.04	86.58	9,254.62
Documentary stamp tax.....	2,583.12		2,583.12
Incidental revenue:			
Revenue from public forests—			
First group timber.....	432.40	67.73	500.13
Second group timber.....	162.86	24.53	187.39
Third group timber.....	1,608.60	477.90	2,086.50
Fourth group timber.....	1,449.66	400.86	1,850.52
Firewood (bacauan and tangal).....	4,201.94	296.25	4,498.19
Firewood (other wood).....	461.57	116.03	577.60
Minor forest products.....	1,128.63	292.88	1,421.51
Miscellaneous stamp collections.....		9.09	9.09
Service income:			
Justice of the peace fines and fees.....	6,810.20	1,453.50	8,263.70
<b>Total collections.....</b>	<b>248,808.25</b>	<b>12,509.14</b>	<b>261,317.39</b>

## Statement of internal-revenue collections in each province, etc.—Continued

## CAVITE

Item.	Taxes.	Fines and penalties.	Total.
<b>License, business, and occupation taxes:</b>			
Retail liquor dealers.....	₱1,140.00		₱1,140.00
Retail vino dealers.....	3,982.00	₱26.50	4,008.50
Wholesale liquor dealers.....	480.00		480.00
Retail dealers in fermented liquors.....	1,395.00		1,395.00
Retail dealers in tuba, basi, tapuy, etc.....	5.00		5.00
Wholesale dealers in fermented liquors.....	120.00		120.00
Dealers in manufactured tobacco.....	9,650.00	236.90	9,886.90
Retail peddlers of tobacco products.....	100.00		100.00
Retail leaf tobacco dealers.....	85.00		85.00
Merchants and manufacturers.....	27,460.55	1,044.27	28,504.82
Printers, publishers, and lithographers.....	2.00		2.00
Common carriers.....	1,721.94	417.64	2,139.58
Contractors, warehousemen, and others.....	5,077.58	558.05	5,635.63
Peddlers of merchandise.....	11,331.41	533.00	11,864.41
Stock brokers.....	160.00	10.00	170.00
Pawn brokers.....	400.00		400.00
Theaters, museums, cinematographs, and concert halls.....	1,030.00	55.00	1,085.00
Billiard rooms.....	252.50	31.89	284.39
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants.....	912.50	6.13	918.63
Chiropodists, manicurists, tattooers, and masseurs.....	20.00		20.00
Pharmacists and farriers.....	435.00	21.00	456.00
Cockpits.....	15,561.00	151.25	15,712.25
Cockfights.....	4,058.35	5.00	4,063.35
Opticians and dental surgeons.....	400.00	38.00	438.00
Midwives and cirujanos ministrantes in medicine and dentistry.....	47.50		47.50
Procuradores judiciales, business agents, insurance agents, and subagents.....	120.00		120.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.....	180.00	5.50	185.50
Boxing or sparring exhibitions.....	150.00		150.00
Registered dealers in prohibited drugs—			
Dealers in preparations containing small quantities of drugs.....	2.00		2.00
Physicians, dentists, veterinary surgeons, and others.....	102.50	9.00	111.50
Retail dealers.....	138.00		138.00
Importers, manufacturers, producers, or compounders.....	12.00	5.00	17.00
Weights and measures.....	1,478.70	1,567.40	3,046.10
<b>Cedulas:</b>			
Class B. Delinquent at ₱2.....	5.00	5.00	10.00
F. Regular at ₱2.....	71,348.00		71,348.00
G. Delinquent at ₱4.....	2,302.00	2,302.00	4,604.00
H. Special at ₱2.....	940.00		940.00
M. Delinquent from May 1 to June 30, at ₱3.....	960.00	480.00	1,440.00
Franchise tax.....	430.76		430.76
Income tax.....	1,996.40	118.94	2,115.34
Documentary stamp tax.....	1,623.64		1,623.64
Inheritance tax.....	498.62	43.68	542.30
<b>Incidental revenue:</b>			
Revenue from public forests—			
First group timber.....	21.96		21.96
Second group timber.....	3.19		3.19
Third group timber.....	.54		.54
Fourth group timber.....	.36	.36	.72
Firewood (bacauan and tañgal).....	4.42	.42	4.84
Firewood (other wood).....	133.97	15.64	149.61
Minor forest products.....	688.23	89.32	777.55
Miscellaneous stamp collections.....		.60	.60
<b>Service income:</b>			
Justice of the peace fines and fees.....	3,944.05	3,658.25	7,602.30
<b>Total collections.....</b>	<b>172,911.67</b>	<b>11,435.74</b>	<b>184,347.41</b>

## Statement of internal-revenue collections in each province, etc.—Continued

## CEBU

Item.	Taxes.	Fines and penalties.	Total
Excise tax:			
Domestic—			
Coal and coke . . . . .	₱13,070.77	₱270.32	₱13,341.09
Imported—			
Distilled spirits . . . . .	2,367.16		2,367.16
Fermented liquors . . . . .	8.90		8.90
Manufactured tobacco . . . . .	249.60		249.60
Cigarettes . . . . .	21.20		21.20
Matches . . . . .	1,050.00		1,050.00
Wines and imitations . . . . .	954.20		954.20
Kerosene or petroleum . . . . .	129,172.99		129,172.99
Naphtha, gasoline, and all lighter products of distillation . . . . .	92,205.69		92,205.69
Lubricating oils . . . . .	2,569.24		2,569.24
Playing cards . . . . .	1,691.40		1,691.40
Coal and coke . . . . .	2,074.51		2,074.51
Licenses, business, and occupation taxes:			
Retail liquor dealers . . . . .	1,827.00	22.50	1,849.50
Retail vino dealers . . . . .	3,329.00	71.50	3,400.50
Wholesale liquor dealers . . . . .	2,700.00	30.00	2,730.00
Retail dealers in fermented liquors . . . . .	1,417.50	17.51	1,435.01
Retail dealers in tuba, basi, tapuy, etc. . . . .	41,232.75	666.73	41,899.48
Wholesale dealers in fermented liquors . . . . .	2,535.00		2,535.00
Dealers in manufactured tobacco . . . . .	4,297.00	71.50	4,368.50
Wholesale peddlers of tobacco products . . . . .	160.00	5.00	165.00
Wholesale peddlers of alcoholic products . . . . .	60.00		60.00
Retail peddlers of alcoholic products . . . . .	32.00		32.00
Retail leaf tobacco dealers . . . . .	22,820.00	220.00	23,040.00
Merchants and manufacturers . . . . .	717,185.09	2,435.87	719,620.96
Printers, publishers, and lithographers . . . . .	538.56		538.56
Common carriers . . . . .	7,687.75	389.80	8,077.55
Contractors, warehousemen, and others . . . . .	12,320.09	348.16	12,668.25
Peddlers of merchandise . . . . .	39,208.09	1,399.19	40,607.28
Commercial brokers . . . . .	4,120.36	222.00	4,342.36
Stock brokers . . . . .	773.28	5.00	778.28
Real-estate brokers . . . . .	240.00	5.00	245.00
Customs and immigration brokers . . . . .	280.00		280.00
Pawn brokers . . . . .	2,000.00		2,000.00
Theaters, museums, cinematographs, and concert halls . . . . .	790.00	38.75	828.75
Circuses . . . . .	100.00		100.00
Billiard rooms . . . . .	2,102.50	49.89	2,152.39
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants . . . . .	2,700.00	108.78	2,808.78
Chiropodists, manicurists, tattooers, and masseurs . . . . .	10.00		10.00
Pharmacists and farriers . . . . .	460.00	12.50	472.50
Boxing or sparring exhibitions . . . . .	750.00	37.50	787.50
Cockpits . . . . .	73,350.00	102.50	73,452.50
Cockfights . . . . .	13,271.75	410.00	13,681.75
Opticians and dental surgeons . . . . .	450.00	5.00	455.00
Midwives and cirujanos ministrantes in medicine and dentistry . . . . .	45.00	20.63	65.63
Procuradores judiciales, business agents, insurance agents, and subagents . . . . .	940.00	5.00	945.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc. . . . .	590.00	45.00	635.00
Money lenders . . . . .	1,000.00		1,000.00
Banks and bankers . . . . .	10,449.22		10,449.22
Insurance companies . . . . .	1,209.44	7.19	1,216.63
Registered dealers in prohibited drugs—			
Dealers in preparations containing small quantities of drugs . . . . .	78.00	3.00	81.00
Physicians, dentists, veterinary surgeons, and others . . . . .	131.50	3.00	134.50
Retail dealers . . . . .	120.00	3.00	123.00
Pearl fisheries . . . . .	135.00		135.00
Weights and measures . . . . .	7,399.40	3,178.50	10,577.90
Cedulas:			
Class B. Delinquent at ₱2 . . . . .	118.00	118.00	236.00
F. Regular at ₱2 . . . . .	313,340.00		313,340.00
G. Delinquent at ₱4 . . . . .	13,814.00	13,814.00	27,628.00
H. Special at ₱2 . . . . .	646.00		646.00
M. Delinquent from May 1 to June 30, at ₱3 . . . . .	6,378.00	3,189.00	9,567.00
Franchise tax . . . . .	5,790.08		5,790.08
Income tax . . . . .	78,499.88	709.33	79,209.21
Documentary stamp tax . . . . .	12,974.00	10.00	12,984.00
Inheritance tax . . . . .	2,821.99	60.00	2,881.99

## Statement of internal-revenue collections in each province, etc.—Continued

## CEBU—Continued

Item.	Taxes.	Fines and penalties.	Total.
<b>Incidental revenue:</b>			
Revenue from public forests—			
First group timber	₱2,091.09	₱598.86	₱2,689.95
Second group timber	303.27	63.01	366.28
Third group timber	1,210.25	143.97	1,354.22
Fourth group timber	1,517.26	299.82	1,817.08
Firewood (bacauan and tañgal)	3,396.99	398.62	3,795.61
Firewood (other wood)	1,039.51	211.05	1,250.56
Minor forest products	562.95	484.06	1,047.01
Lease of forest land	61.31		61.31
Miscellaneous stamp collections		9.40	9.40
<b>Service income:</b>			
Justice of the peace fines and fees	13,599.23	5,386.93	18,986.16
<b>Total collections</b>	<b>1,684,444.75</b>	<b>35,706.37</b>	<b>1,720,151.12</b>

## COTABATO

Item.	Taxes.	Fines and penalties.	Total.
<b>License, business and occupation taxes:</b>			
Retail liquor dealers	₱150.00		₱150.00
Retail vino dealers	27.00		27.00
Retail dealers in fermented liquors	82.50	₱20.00	102.50
Retail dealers in tuba, basi, tapuy, etc.	92.50		92.50
Dealers in manufactured tobacco	626.00	75.00	701.00
Retail peddlers of tobacco products	220.00		220.00
Retail leaf tobacco dealers	650.00	35.00	685.00
Merchants and manufacturers	18,981.69	85.63	19,067.32
Common carriers	28.62		28.62
Contractors, warehousemen, and others	218.85	30.50	249.35
Peddlers of merchandise	2,794.31	41.30	2,835.61
Commercial brokers	80.00	5.00	85.00
Pawn brokers	600.00		600.00
Billiard rooms	41.00		41.00
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	37.50		37.50
Pharmacists and farriers	15.00		15.00
Cockpits	468.00		468.00
Cockfights	243.50		243.50
Opticians and dental surgeons	30.00		30.00
Procuradores judiciales, business agents, insurance agents, and subagents	10.00		10.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	90.00	5.00	95.00
Registered dealers in prohibited drugs—			
Physicians, dentists, veterinary surgeons, and others	12.00		12.00
Weights and measures	305.80	398.50	704.30
<b>Cedulas:</b>			
Class F. Regular at ₱2	30,818.00		30,818.00
G. Delinquent at ₱4	1,102.00	1,102.00	2,204.00
H. Special at ₱2	4.00		4.00
M. Delinquent from May 1 to June 30, at ₱3	4.00	2.00	6.00
<b>Income tax</b>	<b>3,393.42</b>	<b>30.00</b>	<b>3,423.42</b>
<b>Documentary stamp tax</b>	<b>230.94</b>		<b>230.94</b>
<b>Incidental revenue:</b>			
Revenue from public forests—			
First group timber	12,161.96	3.82	12,165.78
Second group timber	5,875.97		5,875.97
Third group timber	3,321.95	36.82	3,358.77
Fourth group timber	6,278.15	66.39	6,344.54
Firewood (bacauan and tañgal)	1,289.07		1,289.07
Firewood (other wood)	104.35	2.00	106.35
Minor forest products	1,114.70	49.42	1,164.12
<b>Service income:</b>			
Justice of the peace fines and fees	476.95	1,093.66	1,570.61
<b>Total collections</b>	<b>91,979.73</b>	<b>3,082.04</b>	<b>95,061.77</b>

## Statement of internal-revenue collections in each province, etc.—Continued

## DAVAO

Item.	Taxes.	Fines and penalties.	Total.
<b>License, business, and occupation taxes:</b>			
Retail liquor dealers.....	P957.00		P957.00
Retail vino dealers.....	819.00	P123.00	942.00
Wholesale liquor dealers.....	1,470.00		1,470.00
Retail dealers in fermented liquors.....	602.50		602.52
Retail dealers in tuba, basi, tapuy, etc.....	1,140.00	77.50	1,217.50
Wholesale dealers in fermented liquors.....	1,410.00	40.00	1,450.00
Dealers in manufactured tobacco.....	3,888.00	325.80	4,213.80
Manufacturers of cigars and cigarettes.....	20.00		20.00
Wholesale peddlers of alcoholic products.....	90.00		90.00
Retail peddlers of tobacco products.....	78.00	20.00	98.00
Retail peddlers of alcoholic products.....		20.00	20.00
Retail leaf tobacco dealers.....	680.00	60.00	740.00
Merchants and manufacturers.....	109,219.58	1,031.84	110,251.42
Printers, publishers and lithographers.....	63.21		63.21
Common carriers.....	2,239.10	13.97	2,253.07
Contractors, warehousemen, and others.....	1,688.69	25.21	1,713.90
Peddlers of merchandise.....	6,828.88	136.80	6,965.68
Commercial brokers.....	1,338.50	30.00	1,368.50
Real-estate brokers.....	20.00		20.00
Theaters, museums, cinematographs, and concert halls.....	100.00		100.00
Billiard rooms.....	105.00		105.00
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants.....	850.00	10.00	860.00
Chiropodists, manicurists, tattooers, and masseurs.....	15.00		15.00
Pharmacists and farriers.....	85.00	20.00	105.00
Cockpits.....	10,210.00	64.38	10,274.38
Cockfights.....	1,510.55	41.69	1,552.24
Opticians and dental surgeons.....	100.00	45.00	145.00
Procuradores judiciales, business agents, insurance agents, and subagents.....	60.00	5.00	65.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.....	580.00	10.00	590.00
Registered dealers in prohibited drugs—			
Dealers in preparations containing small quantities of drugs.....	6.00		6.00
Physicians, dentists, veterinary surgeons, and others.....	42.00	5.00	47.00
Retail dealers.....	30.00		30.00
Weights and measures.....	1,611.96	2,717.02	4,328.98
<b>Cedulas:</b>			
Class F. Regular at P2.....	55,242.00		55,242.00
G. Delinquent at P4.....	6,168.00	6,168.00	12,336.00
H. Special at P2.....	96.00		96.00
M. Delinquent from May 1 to June 30, at P3.....	3,442.00	1,721.00	5,163.00
Income tax.....	14,323.94	495.83	14,819.77
Documentary stamp tax.....	1,630.59		1,630.59
Inheritance tax.....	694.03		694.03
<b>Incidental revenue:</b>			
Revenue from public forests—			
First group timber.....	1,814.39	1,901.01	3,715.40
Second group timber.....	696.96	386.83	1,083.79
Third group timber.....	608.81	344.15	952.96
Fourth group timber.....	2,693.21	1,168.66	3,861.87
Firewood (bacaan and tañgal).....	319.17	143.01	462.18
Firewood (other wood).....	163.08	60.46	223.54
Minor forest products.....	5,269.94	891.53	6,161.47
Miscellaneous stamp collections.....		25.00	25.00
<b>Service income:</b>			
Justice of the peace fines and fees.....	2,526.46	6,824.55	9,351.01
<b>Total collections.....</b>	<b>243,546.55</b>	<b>24,952.24</b>	<b>268,498.79</b>

## Statement of internal-revenue collections in each province, etc.—Continued

## ILOCOS NORTE

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail liquor dealers.....	₱120.00		₱120.00
Retail vino dealers.....	2,616.00	₱134.75	2,750.75
Wholesale liquor dealers.....	1,410.00	10.00	1,420.00
Retail dealers in fermented liquors.....	2,405.00	1.86	2,406.86
Retail dealers in tuba, basi, tapuy, etc.....	2,205.00	44.89	2,249.89
Wholesale dealers in fermented liquors.....	450.00	77.50	527.50
Dealers in manufactured tobacco.....	474.00	80.50	554.50
Retail peddlers of alcoholic products.....	338.00	10.00	348.00
Retail leaf tobacco dealers.....	615.00	11.25	626.25
Merchants and manufacturers.....	20,954.73	582.36	21,537.09
Printers, publishers, and lithographers.....	17.33	.08	17.41
Common carriers.....	1,048.30	421.55	1,469.85
Contractors, warehousemen, and others.....	1,108.02	151.48	1,259.50
Peddlers of merchandise.....	5,539.87	695.65	6,235.52
Commercial brokers.....	388.15	25.00	413.15
Pawnbrokers.....	400.00		400.00
Theaters, museums, cinematographs, and concert halls.....	160.00		160.00
Billiard rooms.....	22.50		22.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants.....	1,337.50	25.00	1,362.50
Pharmacists and farriers.....	165.00		165.00
Cockpits.....	4,660.50		4,660.50
Cockfights.....	1,005.75	15.00	1,020.75
Opticians, and dental surgeons.....	20.00		20.00
Midwives and cirujanos ministrantes in medicine, and dentistry.....	15.00	3.63	18.63
Procuradores judiciales, business agents, insurance agents, and subagents.....	80.00		80.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.....	430.00		430.00
Registered dealers in prohibited drugs—			
Physicians, dentists, veterinary surgeons, and others.....	30.00		30.00
Retail dealers.....	24.00		24.00
Weights and measures.....	877.60	1,025.50	1,903.10
Cedulas:			
Class A. Regular at ₱1.....	492.00		492.00
B. Delinquent at ₱2.....	39.00	39.00	78.00
F. Regular at ₱2.....	79,960.00		79,960.00
G. Delinquent at ₱4.....	918.00	918.00	1,836.00
H. Special at ₱2.....	702.00		702.00
I. Road and bridge tax at ₱1.....	2.00		2.00
K. Delinquent road and bridge tax at ₱2.....	1.00	1.00	2.00
L. Delinquent from May 1 to June 30, at ₱1.50.....	12.00	6.00	18.00
M. Delinquent from May 1 to June 30, at ₱3.....	732.00	366.00	1,098.00
Income tax.....	586.10	222.90	809.00
Documentary stamp tax.....	2,515.56	5.00	2,520.56
Incidental revenue:			
Revenue from public forests—			
First group timber.....	1,641.57	444.15	2,085.72
Second group timber.....	842.74	61.44	904.18
Third group timber.....	298.59	12.71	311.30
Fourth group timber.....	125.85	16.19	142.04
Firewood (bacauan and tañgal).....	20.70		20.70
Firewood (other wood).....	56.25	7.58	63.83
Minor forest products.....	142.44	42.40	184.84
Miscellaneous stamp collections.....		2.20	2.20
Service income:			
Justice of the peace fines and fees.....	5,202.50	1,719.60	6,922.10
Total collections.....	141,207.55	7,180.17	148,387.72



## Statement of internal-revenue collections in each province, etc.—Continued

## ILOCOS SUR

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Domestic—			
Distilled spirits . . . . .	₱14,583.17		₱14,583.17
Cigars . . . . .	11,129.20	₱70.00	11,199.20
License, business, and occupation taxes:			
Distillers . . . . .	300.00		300.00
Rectifiers of distilled spirits . . . . .	300.00		300.00
Retail liquor dealers . . . . .	435.00		435.00
Retail vino dealers . . . . .	3,594.00	158.75	3,752.75
Wholesale liquor dealers . . . . .	2,100.00	25.00	2,125.00
Retail dealers in fermented liquors . . . . .	480.00		480.00
Retail dealers in tuba, basi, tapuy, etc. . . . .	1,694.50	25.00	1,719.50
Wholesale dealers in fermented liquors . . . . .	180.00	50.00	230.00
Dealers in manufactured tobacco . . . . .	1,226.00	90.00	1,316.00
Manufacturers of cigars and cigarettes . . . . .	75.00	45.00	120.00
Tobacco manufacturers . . . . .	10.00		10.00
Wholesale peddlers of alcoholic products . . . . .	60.00		60.00
Retail peddlers of tobacco products . . . . .	136.00	10.00	146.00
Retail peddlers of alcoholic products . . . . .	75.00	20.00	95.00
Retail leaf tobacco dealers . . . . .	1,495.00	55.00	1,550.00
Merchants and manufacturers . . . . .	45,914.34	1,935.06	47,849.40
Printers, publishers, and lithographers . . . . .	221.13	15.00	236.13
Common carriers . . . . .	1,541.72	112.42	1,654.14
Contractors, warehousemen, and others . . . . .	1,332.59	99.94	1,432.53
Peddlers of merchandise . . . . .	6,388.30	590.23	6,978.53
Commercial brokers . . . . .	424.30	11.11	435.41
Real-estate brokers . . . . .	149.15		149.15
Pawnbrokers . . . . .	300.00		300.00
Theaters, museums, cinematographs, and concert halls . . . . .	175.00		175.00
Billiard rooms . . . . .	20.00		20.00
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants . . . . .	1,412.50		1,412.50
Pharmacists and farriers . . . . .	290.00		290.00
Race tracks . . . . .	280.00	20.00	300.00
Cockpits . . . . .	6,752.50	20.00	6,772.50
Cockfights . . . . .	1,826.75	80.00	1,906.75
Opticians and dental surgeons . . . . .	230.00		230.00
Procuradores judiciales, business agents, insurance agents, and subagents . . . . .	70.00	5.00	75.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc. . . . .	450.00	35.00	485.00
Money lenders . . . . .	200.00		200.00
Registered dealers in prohibited drugs—			
Dealers in preparations containing small quantities of drugs . . . . .	4.00		4.00
Physicians, dentists, veterinary surgeons and others . . . . .	96.00	3.00	99.00
Retail dealers . . . . .	70.00		70.00
Weights and measures . . . . .	1,224.50	1,065.00	2,289.50
Cedulas:			
Class B. Delinquent at ₱2 . . . . .	43.00	43.00	86.00
F. Regular at ₱2 . . . . .	103,088.00		103,088.00
G. Delinquent at ₱4 . . . . .	1,270.00	1,270.00	2,540.00
H. Special at ₱2 . . . . .	552.00		552.00
I. Road and bridge tax at ₱1 . . . . .	3.00		3.00
K. Delinquent road and bridge tax at ₱2 . . . . .	3.00	3.00	6.00
M. Delinquent from May 1 to June 30, at ₱3 . . . . .	938.00	494.00	1,432.00
Franchise taxes . . . . .	134.73		134.73
Income tax . . . . .	13,514.53	1,438.42	14,952.95
Documentary stamp tax . . . . .	3,059.86	5.00	3,064.86
Inheritance tax . . . . .	129.03	52.82	181.85
Incidental revenue:			
Revenue from public forests—			
First group timber . . . . .	526.54	187.65	714.19
Second group timber . . . . .	268.08	21.28	289.36
Third group timber . . . . .	64.78	23.50	88.28
Fourth group timber . . . . .	66.76	6.89	73.65
Firewood (bacauan and tañgal) . . . . .	18.20	17.00	35.20
Firewood (other wood) . . . . .	57.20	51.50	108.70
Minor forest products . . . . .	244.27	94.31	338.58
Miscellaneous stamp collections . . . . .		.21	.21
Service income:			
Justice of the peace fines and fees . . . . .	5,839.45	1,841.70	7,681.15
Total collections . . . . .	237,116.08	10,090.79	247,206.87
Other collections:			
Tobacco inspection fees . . . . .	20.00		20.00
Grand total . . . . .	237,136.08	10,090.79	247,226.87

## Statement of internal-revenue collections in each province, etc.—Continued

## ILOILO

Item.	Taxes.	Fines and penalties.	Total.
<b>Excise tax:</b>			
<b>Domestic—</b>			
Distilled spirits . . . . .	P62,930.00		P62,930.00
Coal and coke . . . . .	2,000.00		2,000.00
<b>Imported—</b>			
Distilled spirits . . . . .	13,316.66		13,316.66
Fermented liquors . . . . .	212.80		212.80
Manufactured tobacco . . . . .	76.02		76.02
Matches . . . . .	328.60		328.60
Wines and imitations . . . . .	6,126.60		6,126.60
Kerosene or petroleum . . . . .	96,007.12		96,007.12
Naphtha, gasoline, and all lighter products of distillation . . . . .	51,174.61		51,174.61
Lubricating oils . . . . .	4,573.36		4,573.36
Playing cards . . . . .	13,797.79		13,797.79
Coal and coke . . . . .	6,565.26		6,565.26
<b>License, business, and occupation taxes:</b>			
Brewers . . . . .	1,100.00		1,100.00
Distillers . . . . .	525.00		525.00
Rectifiers of distilled spirits . . . . .	525.00		525.00
Retail liquor dealers . . . . .	1,920.00	P50.00	1,970.00
Retail vino dealers . . . . .	5,937.00	203.00	6,140.00
Wholesale liquor dealers . . . . .	3,810.00	140.00	3,950.00
Retail dealers in fermented liquors . . . . .	3,120.00	55.00	3,175.00
Retail dealers in tuba, basi, tapuy, etc. . . . .	25,172.50	1,217.51	26,390.01
Wholesale dealers in fermented liquors . . . . .	4,620.00	10.00	4,630.00
Dealers in manufactured tobacco . . . . .	6,092.00	369.00	6,461.00
Manufacturers of cigars and cigarettes . . . . .		40.00	40.00
Wholesale peddlers of tobacco products . . . . .	40.00		40.00
Retail peddlers of tobacco products . . . . .	28.00	10.00	38.00
Retail peddlers of alcoholic products . . . . .	60.00		60.00
Retail leaf tobacco dealers . . . . .	10,720.00	167.25	10,887.25
Repackers of distilled spirits and wines . . . . .	300.00		300.00
Merchants and manufacturers . . . . .	687,303.83	4,285.96	691,589.79
Printers publishers, and lithographers . . . . .	1,287.45		1,287.45
Common carriers . . . . .	10,190.45	230.43	10,420.88
Contractors, warehousemen, and others . . . . .	29,404.87	235.81	29,640.68
Peddlers of merchandise . . . . .	30,727.83	1,214.59	31,942.42
Commercial brokers . . . . .	9,671.73	37.55	9,709.28
Stockbrokers . . . . .	604.81		604.81
Real-estate brokers . . . . .	1,817.91		1,817.91
Customs and immigration brokers . . . . .	80.00		80.00
Pawnbrokers . . . . .	800.00		800.00
Theaters, museums, cinematographs, and concert halls . . . . .	940.00	10.00	950.00
Circuses . . . . .	150.00	10.00	160.00
Billiard rooms . . . . .	1,070.00	59.63	1,129.63
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants . . . . .	4,212.50	279.48	4,491.98
Chiropodists, manicurists, tattooers and masseurs . . . . .	20.00		20.00
Pharmacists and farriers . . . . .	345.00	25.00	370.00
Boxing or sparring exhibitions . . . . .	450.00		450.00
Cockpits . . . . .	26,491.50	85.00	26,576.50
Cockfights . . . . .	5,183.70	65.00	5,248.70
Opticians and dental surgeons . . . . .	560.00	22.50	582.50
Midwives, cirujanos ministrantes in medicine and dentistry . . . . .	37.50	10.00	47.50
Procuradores judiciales, business agents, insurance agents, and subagents . . . . .	1,290.00	145.00	1,435.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc. . . . .	670.00		670.00
Money lenders . . . . .	6,600.00	80.00	6,680.00
Banks and bankers . . . . .	12,362.04		12,362.04
Insurance companies . . . . .	1,499.86	375.18	1,875.04
<b>Registered dealers in prohibited drugs—</b>			
Dealers in preparations containing small quantities of drugs . . . . .	14.50	1.50	16.00
Physicians, dentists, veterinary surgeons, and others . . . . .	206.50	10.00	216.50
Retail dealers . . . . .	132.00		132.00
Importers, manufacturers, producers or compounders . . . . .	458.00		458.00
Weights and measures . . . . .	4,951.20	3,494.20	8,445.40

## Statement of internal-revenue collections in each province, etc.—Continued

## ILOILO—Continued

Item.	Taxes.	Fines and penalties.	Total.
Cedulas:			
Class B. Delinquent at P2.....	P7.00	P7.00	P14.00
F. Regular at P2.....	205,746.00		205,746.00
G. Delinquent at P4.....	8,188.00	8,188.00	16,376.00
H. Special at P2.....	854.00		854.00
K. Delinquent road and bridge tax at P2.....	1.00	1.00	2.00
M. Delinquent from May 1 to June 30, at P3.....	2,894.00	1,447.00	4,341.00
Franchise taxes.....	1,220.35		1,220.35
Income tax.....	307,850.75	567.73	308,418.48
Documentary stamp tax.....	24,418.24	5.00	24,423.24
Inheritance tax.....	1,540.24	40.94	1,581.18
Incidental revenue:			
Revenue from public forests—			
First group timber.....	16,285.75	366.64	16,652.39
Second group timber.....	2,833.30	912.44	3,745.74
Third group timber.....	1,469.45	254.26	1,723.71
Fourth group timber.....	1,144.19	245.89	1,390.08
Firewood (bacauan and tañgal).....	1,151.00	348.84	1,499.84
Firewood (other wood).....	1,926.76	324.30	2,251.06
Minor forest products.....	2,317.66	524.59	2,842.25
Miscellaneous stamp collections.....		2.14	2.14
Service income:			
Justice of the peace fines and fees.....	13,589.40	5,450.53	19,039.93
<b>Total collections.....</b>	<b>1,754,648.59</b>	<b>31,624.89</b>	<b>1,786,273.48</b>

## Statement of internal-revenue collections in each province, etc.—Continued

## ISABELA

Item.	Taxes.	Fines and penalties.	Total.
<b>License, business, and occupation taxes:</b>			
Retail liquor dealers	P600.00		P600.00
Retail vino dealers	6,950.75	P228.50	7,179.25
Wholesale liquor dealers	3,120.00		3,120.00
Retail dealers in fermented liquors	900.50		900.50
Retail dealers in tuba, basi, tapuy, etc.	7.50		7.50
Dealers in manufactured tobacco	598.00	10.00	608.00
Manufacturers of cigars and cigarettes	10.00		10.00
Wholesale peddlers of tobacco products	40.00	20.00	60.00
Wholesale peddlers of alcoholic products	1,680.00		1,680.00
Retail peddlers of tobacco products	6.00		6.00
Retail peddlers of alcoholic products	909.00	10.00	919.00
Retail leaf tobacco dealers	200.00	5.00	205.00
Merchants and manufacturers	37,773.52	1,933.22	39,706.74
Printers, publishers, and lithographers	7.21		7.21
Common carriers	582.51	58.99	641.50
Contractors, warehousemen, and others	342.02	15.50	357.52
Peddlers of merchandise	8,658.12	579.84	9,237.96
Commercial brokers	1,320.00	10.00	1,330.00
Stock brokers	180.00		180.00
Billiard rooms	80.00		80.00
Lawyers, medical practitioners, architects, land surveyors, engineers, and public accountants	687.50	55.00	742.50
Pharmacists and farriers	20.00		20.00
Cockpits	20,500.50	142.50	20,643.00
Cockfights	1,904.50	40.69	1,945.19
Opticians and dental surgeons	200.00	7.50	207.50
Midwives and cirujanos ministrantes in medicine and dentistry	40.00	7.50	47.50
Procuradores judiciales, business agents, insurance agents, and subagents	640.00	45.00	685.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	430.00	30.00	460.00
Registered dealers in prohibited drugs—			
Physicians, dentists, veterinary surgeons, and others	30.00		30.00
Retail dealers	12.00	5.00	17.00
Weights and measures	882.70	734.90	1,617.60
<b>Cedulas:</b>			
Class B. Delinquent at P2	3.00	3.00	6.00
F. Regular at P2	56,080.00		56,080.00
G. Delinquent at P4	2,022.00	2,022.00	4,044.00
H. Special at P2	122.00		122.00
M. Delinquent from May 1 to June 30, at P3	824.00	412.00	1,236.00
Franchise taxes	37.33	3.90	41.23
Income tax	7,387.07	590.87	7,977.94
Documentary stamp tax	1,313.78		1,313.78
<b>Incidental revenue:</b>			
Revenue from public forests—			
First group timber	5,022.03	2,670.40	7,692.43
Second group timber	1,775.78	851.31	2,627.09
Third group timber	921.50	304.33	1,225.83
Fourth group timber	372.66	122.62	495.28
Firewood (bacauan and tañgal)	33.57	12.43	46.00
Firewood (other wood)	75.89	25.27	101.16
Minor forest products	248.28	68.44	316.72
Miscellaneous stamp collections		10.00	10.00
<b>Service income:</b>			
Justice of the peace fines and fees	5,323.05	1,548.61	6,871.66
<b>Total collections</b>	<b>170,874.27</b>	<b>12,584.32</b>	<b>183,458.59</b>
<b>Other collections:</b>			
Tobacco inspection fees	1,335.96	140.00	1,475.96
<b>Grand total</b>	<b>172,210.23</b>	<b>12,724.32</b>	<b>184,934.55</b>

## Statement of internal-revenue collections in each province, etc.—Continued

## LAGUNA

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Domestic—			
Distilled spirits	₱73,445.66	₱15.00	₱73,460.66
Manufactured tobacco	852.00		852.00
Wines and imitations	6.00		6.00
License, business, and occupation taxes:			
Distillers	3,975.00	100.00	4,075.00
Rectifiers of distilled spirits	150.00		150.00
Retail liquor dealers	780.00	100.00	880.00
Retail vino dealers	7,465.00	140.00	7,605.00
Wholesale liquor dealers	3,720.00	35.00	3,755.00
Retail dealers in fermented liquors	2,292.00	86.88	2,378.88
Retail dealers in tuba, busi, tapuy, etc.	25.00	15.00	40.00
Wholesale dealers in fermented liquors	750.00	5.00	755.00
Dealers in manufactured tobacco	15,178.00	468.50	15,646.50
Manufacturers of chewing and smoking tobacco	20.00	5.00	25.00
Wholesale peddlers of tobacco products	160.00		160.00
Wholesale peddlers of alcoholic products	270.00		270.00
Retail peddlers of tobacco products	268.00	5.00	273.00
Retail peddlers of alcoholic products	90.00		90.00
Retail leaf tobacco dealers	160.00		160.00
Repackers of distilled spirits and wines	75.00		75.00
Merchants and manufacturers	145,507.99	1,663.74	147,171.73
Printers, publishers, and lithographers	40.92		40.92
Common carriers	2,277.50	245.15	2,522.65
Contractors, warehousemen, and others	5,985.47	262.51	6,247.98
Peddlers of merchandise	19,398.04	650.32	20,048.36
Commercial brokers	140.00	40.00	180.00
Real-estate brokers	368.98		368.98
Pawn brokers	700.00		700.00
Theaters, museums, cinematographs, and concert halls	1,645.00	20.00	1,665.00
Billiard rooms	557.50	25.00	582.50
Lawyers, medical practitioners, architects, land surveyors, engineers, and public accountants	2,925.00	53.13	2,978.13
Chiropodists, manicurists, tattooers, and masseurs	150.00		150.00
Pharmacists and farriers	1,430.00	20.00	1,450.00
Boxing or sparring exhibitions	600.00		600.00
Cockpits	23,525.50	125.00	23,650.50
Cockfights	4,533.70	35.00	4,568.70
Opticians and dental surgeons	620.00		620.00
Midwives and cirujanos ministrantes in medicine and dentistry	175.00	5.63	180.63
Procuradores judiciales, business agents, insurance agents, and subagents	730.00	5.00	735.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	430.00		430.00
Money lenders	50.00		50.00
Signs, signboards, and billboards	(1.00)	(10.00)	(11.00)
Registered dealers in prohibited drugs—			
Dealers in preparations containing small quantities of drugs	9.50	5.00	14.50
Physicians, dentists, veterinary surgeons, and others	240.00	10.00	250.00
Retail dealers	494.00	10.00	504.00
Weights and measures	2,769.80	2,111.70	4,881.50
Cedulas:			
Class B. Delinquent at ₱2	19.00	19.00	38.00
F. Regular at ₱2	94,060.00		94,060.00
G. Delinquent at ₱4	4,258.00	4,258.00	8,516.00
H. Special at ₱2	422.00		422.00
M. Delinquent from Max 1 to June 30, at ₱3	1,138.00	569.00	1,707.00
Franchise tax	678.84		678.84
Income tax	17,033.36	1,069.80	18,103.16
Documentary stamp tax	6,302.22	40.00	6,342.22
Inheritance tax	772.80	5.00	777.80
Incidental revenue:			
Revenue from public forests—			
First group timber	164.88	13.47	178.35
Second group timber	661.72	71.24	732.96
Third group timber	1,106.55	166.44	1,272.99
Fourth group timber	433.58	112.79	546.37
Firewood (bacauan and tañgal)	2.13		2.13
Firewood (other wood)	113.70	42.98	156.68
Minor forest products	1,109.02	215.24	1,324.26
Service income:			
Justice of the peace fines and fees	7,446.49	3,228.10	10,674.59
<b>Total collections</b>	<b>460,676.85</b>	<b>16,063.62</b>	<b>476,740.47</b>

## Statement of internal-revenue collections in each province, etc.—Continued

## LANAO

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail liquor dealers.....	P210.00		P210.00
Retail vino dealers.....	21.00		21.00
Wholesale liquor dealers.....	330.00		330.00
Retail dealers in fermented liquors.....	150.00		150.00
Retail dealers in tuba, basi, tapuy, etc.....	647.50	P10.13	657.63
Wholesale dealers in fermented liquors.....	120.00		120.00
Dealers in manufactured tobacco.....	668.00		668.00
Manufacturer of cigars and cigarettes.....	(9.00)		(9.00)
Retail leaf tobacco dealers.....	1,550.00	40.00	1,590.00
Merchants and manufacturers.....	16,784.40	48.09	16,832.49
Common carriers.....	903.15	15.75	918.90
Contractors, warehousemen, and others.....	737.91	14.32	752.23
Peddlers of merchandise.....	1,081.58	63.76	1,145.34
Commercial brokers.....	80.00		80.00
Billiard rooms.....	55.00		55.00
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public ac- countants.....	37.50		37.50
Cockpits.....	2,379.00		2,379.00
Cockfights.....	584.50		584.50
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.....	140.00		140.00
Registered dealers in prohibited drugs— Dealers in preparations containing small quantities of drugs.....	20.00		20.00
Weights and measures.....	184.00	163.00	347.00
Cedulas:			
Class F. Regular at P2.....	34,262.00		34,262.00
G. Delinquent at P4.....	2,750.00	2,720.00	5,440.00
H. Special at P2.....	420.00		420.00
Income tax.....	1,207.13	20.00	1,227.13
Documentary stamp tax.....	784.01	7.00	791.01
Incidental revenue:			
Revenue from public forests—			
First group timber.....	483.23	205.26	688.49
Second group timber.....	89.12	7.45	96.57
Third group timber.....	176.71	110.36	287.07
Fourth group timber.....	83.32	30.35	113.67
Firewood (other wood).....	33.57	11.47	45.04
Minor forest products.....	111.98	37.61	149.59
Miscellaneous stamp collections.....		.05	.05
Service income:			
Justice of the peace fines and fees.....	803.50	711.40	1,514.90
Total collections.....	67,849.11	4,216.00	72,065.11

## Statement of internal-revenue collections in each province, etc.—Continued

## LA UNION

Item.	Taxes.	Fines and penalties	Total.
Excise tax:			
Domestic—			
Cigars . . . . .	P340.00		P340.00
License, business, and occupation taxes:			
Retail liquor dealers . . . . .	300.00		300.00
Retail vino dealers . . . . .	3,342.00	P135.00	3,477.00
Wholesale liquor dealers . . . . .	2,270.00	50.00	2,320.00
Retail dealers in fermented liquors . . . . .	427.50		427.50
Retail dealers in tuba, basi, tapuy, etc. . . . .	1,245.00	31.26	1,276.26
Dealers in manufactured tobacco . . . . .	1,128.00	80.00	1,208.00
Manufacturers of chewing and smoking tobacco . . . . .	15.00		15.00
Wholesale peddlers of manufactured tobacco . . . . .	60.00		60.00
Wholesale peddlers of alcoholic products . . . . .	90.00		90.00
Retail peddlers of tobacco products . . . . .	24.00	5.00	29.00
Retail peddlers of alcoholic products . . . . .	165.00	10.00	175.00
Retail leaf tobacco dealers . . . . .	425.00	20.00	445.00
Merchants and manufacturers . . . . .	17,294.82	610.63	17,905.45
Printers, publishers, and lithographers . . . . .	51.56		51.56
Common carriers . . . . .	1,006.17	59.01	1,065.18
Contractors, warehousemen, and others . . . . .	1,588.07		1,755.99
Peddlers of merchandise . . . . .	4,675.83	376.46	5,052.29
Commercial brokers . . . . .	80.00	3.00	83.00
Theaters, museums, cinematographs, and concert halls . . . . .	125.00		125.00
Billiard rooms . . . . .	45.00		45.00
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants . . . . .	987.50	7.13	994.63
Pharmacists and farriers . . . . .	250.00	10.00	260.00
Cockpits . . . . .	6,023.00	60.00	6,083.00
Cockfights . . . . .	1,688.00	40.00	1,728.00
Opticians and dental surgeons . . . . .	40.00		40.00
Midwives and cirujanos ministrantes in medicine and dentistry . . . . .	12.50		12.50
Procuradores judiciales, business agents, insurance agents, and subagents . . . . .	220.00		220.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc. . . . .	230.00		230.00
Registered dealers in prohibited drugs—			
Dealers in preparations containing small quantities of drugs . . . . .	12.00		12.00
Physicians, dentists, veterinary surgeons, and others . . . . .	12.00		12.00
Retail dealers . . . . .	24.00		24.00
Weights and measures . . . . .	1,406.40	570.00	1,976.40
Cedulas:			
Class A. Regular at P1 . . . . .	3,523.00		3,523.00
B. Delinquent at P2 . . . . .	319.00	319.00	638.00
D. Special at P1 . . . . .	9.00		9.00
F. Regular at P2 . . . . .	61,346.00		61,346.00
G. Delinquent at P4 . . . . .	1,546.00	1,546.00	3,092.00
H. Special at P2 . . . . .	234.00		234.00
I. Road and bridge tax at P1 . . . . .	23.00		23.00
K. Delinquent road and bridge tax at P2 . . . . .	14.00	14.00	28.00
L. Delinquent from May 1 to June 30, at P1.50 . . . . .	131.00	65.50	196.50
M. Delinquent from May 1 to June 30, at P3 . . . . .	1,188.00	594.00	1,782.00
N. Delinquent from May 1 to June 30, at P1.50 . . . . .	5.00	2.50	7.50
Income tax . . . . .	912.41	20.00	932.41
Documentary stamp tax . . . . .	1,869.06		1,869.06
Incidental revenue:			
Revenue from public forests—			
First group timber . . . . .	509.59	229.53	739.12
Second group timber . . . . .	258.99	23.63	282.62
Third group timber . . . . .	56.84	21.96	78.80
Fourth group timber . . . . .	82.07	28.51	110.58
Firewood (bacauan and tañgal) . . . . .	6.55		6.55
Firewood (other wood) . . . . .	.05	.05	.10
Minor forest products . . . . .	109.39	63.49	172.88
Lease of forest land . . . . .	2.00		2.00
Miscellaneous stamp collections . . . . .		20.00	20.00
Justice income:			
Justice of the peace fines and fees . . . . .	3,244.61	933.80	4,178.41
<b>Total collections . . . . .</b>	<b>120,992.91</b>	<b>6,117.38</b>	<b>127,110.29</b>

## Statement of internal-revenue collections in each province, etc.—Continued

## LEYTE

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Domestic—			
Cigars . . . . .	P216.00		P216.00
License, business, and occupation taxes:			
Retail liquor dealers . . . . .	1,350.00	P20.00	1,370.00
Retail vino dealers . . . . .	2,501.00	156.00	2,657.00
Wholesale liquor dealers . . . . .	3,020.00	57.50	3,077.50
Retail dealers in fermented liquors . . . . .	1,409.00		1,409.00
Retail dealers in tuba, basi, tapuy, etc. . . . .	41,530.00	871.45	42,401.45
Wholesale dealers in fermented liquors . . . . .	1,470.00	5.00	1,475.00
Dealers in manufactured tobacco . . . . .	6,912.00	130.50	7,042.50
Manufacturers of chewing and smoking tobacco . . . . .		30.00	30.00
Manufacturers of cigars and cigarettes . . . . .	125.00	230.00	355.00
Wholesale peddlers of alcoholic products . . . . .	60.00		60.00
Retail leaf tobacco dealers . . . . .	13,515.58	319.59	13,835.17
Merchants and manufacturers . . . . .	237,741.51	3,825.63	241,567.14
Printers, publishers, and lithographers . . . . .	52.17	15.09	67.26
Common carriers . . . . .	4,893.66	101.50	4,995.16
Contractors, warehousemen, and others . . . . .	4,027.09	169.19	4,196.28
Peddlers of merchandise . . . . .	8,654.71	745.29	9,400.00
Commercial brokers . . . . .	1,972.26	85.00	2,057.26
Real-estate brokers . . . . .	40.00	20.00	60.00
Theaters, museums, cinematographs, and concert halls . . . . .	540.00	5.00	545.00
Circuses . . . . .	50.00		50.00
Billiard rooms . . . . .	1,120.00	33.63	1,153.63
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants . . . . .	1,437.50	40.50	1,478.00
Pharmacists and farriers . . . . .	75.00		75.00
Boxing or sparring exhibitions . . . . .	150.00		150.00
Cockpits . . . . .	29,833.50	83.00	29,916.50
Cockfights . . . . .	6,654.30	111.00	6,765.30
Opticians and dental surgeons . . . . .	110.00	25.00	135.00
Midwives and cirujanos ministrantes in medicine and dentistry . . . . .	20.00		20.00
Procuradores judiciales, business agents, insurance agents, and subagents . . . . .	840.00	2.50	842.50
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc. . . . .	490.00	10.00	500.00
Money lenders . . . . .	250.00	40.00	290.00
Mines . . . . .	100.28		100.28
Registered dealers in prohibited drugs—			
Dealers in preparations containing small quantities of drugs . . . . .	111.70	38.83	150.53
Physicians, dentists, veterinary surgeons, and others . . . . .	53.50		53.50
Retail dealers . . . . .	24.00		24.00
Weights and measures . . . . .	8,749.80	4,266.90	13,016.70
Cedulas:			
Class B. Delinquent at P2 . . . . .	203.00	203.00	406.00
E. Fines . . . . .		22.00	22.00
F. Regular at P2 . . . . .	192,020.00		192,020.00
G. Delinquent at P4 . . . . .	14,690.00	14,690.00	29,380.00
H. Special at P2 . . . . .	118.00		118.00
M. Delinquent from May 1 to June 30, at P3 . . . . .	9,856.00	4,928.00	14,784.00
N. Delinquent from May 1 to June 30, at P1.50 . . . . .	1.00	50	1.50
Income tax . . . . .	9,666.18	267.93	9,934.11
Documentary stamp tax . . . . .	4,088.12	126.68	4,214.80
Inheritance tax . . . . .	135.50	6.15	141.65
Incidental revenue:			
Revenue from public forests—			
First group timber . . . . .	6,399.01	3,044.58	9,443.59
Second group timber . . . . .	1,155.23	559.78	1,715.01
Third group timber . . . . .	7,385.23	1,163.03	8,548.26
Fourth group timber . . . . .	2,932.13	999.47	3,931.60
Firewood (baecuan and tañgal) . . . . .	1,224.32	128.79	1,353.11
Firewood (other wood) . . . . .	106.43	34.30	140.73
Minor forest products . . . . .	3,562.46	1,045.03	4,607.49
Miscellaneous stamp collections . . . . .		32.60	32.60
Service income:			
Justice of the peace fines and fees . . . . .	20,468.51	2,737.36	23,205.87
Total collections . . . . .	654,110.68	41,427.30	695,537.98



## Statement of internal-revenue collections in each province, etc.—Continued

## MANILA

Item.	Taxes.	Fines and penalties.	Total.
<b>Excise tax:</b>			
<b>Domestic—</b>			
Distilled spirits.....	₱2,216,788.10	₱20.00	₱2,216,808.10
Fermented liquors.....	366,884.13		366,884.13
Manufactured tobacco.....	235,203.03		235,203.03
Cigars.....	241,741.92	927.40	242,669.32
Cigarettes.....	5,388,383.58	10.00	5,388,393.58
Matches.....	50,108.00	10.00	50,118.00
Wines and imitations.....	157,325.95		157,325.95
Cinematographic films.....	607.05	185.00	792.05
<b>Imported—</b>			
Distilled spirits.....	345,279.30		345,279.30
Fermented liquors.....	11,858.52		11,858.52
Manufactured tobacco.....	206,962.48		206,962.48
Cigars.....	5.70		5.70
Cigarettes.....	434,092.55		434,092.55
Matches.....	396,103.65		396,103.65
Wines and imitations.....	84,235.82		84,235.82
Skimmed milk.....	136.80		136.80
Playing cards.....	155,103.06		155,103.06
Cinematographic films.....	48,415.15		48,415.15
Kerosene or petroleum.....	393,672.48		393,672.48
Naphtha, gasoline, and all lighter products of distillation.....	626,560.65		626,560.65
Lubricating oils.....	261,964.90		261,964.90
Coal and coke.....	140,492.81		140,492.81
Specific tax.....	.24		.24
<b>License, business, and occupation taxes:</b>			
Brewers.....	800.00		800.00
Distillers.....	600.00		600.00
Rectifiers of distilled spirits.....	5,250.00		5,250.00
Retail liquor dealers.....	10,065.00	406.33	10,471.33
Retail vino dealers.....	16,638.00	361.00	16,999.00
Wholesale liquor dealers.....	24,280.00	255.00	24,535.00
Retail dealers in fermente liquors.....	4,680.00	209.67	4,889.67
Retail dealers in tuba, basi, tapuy, etc.....	285.00	15.00	300.00
Wholesale dealers in fermented liquors.....	4,440.00	610.00	5,050.00
Dealers in manufactured tobacco.....	19,890.00	1,512.50	21,402.50
Manufacturers of chewing and smoking tobacco.....	485.00	5.00	490.00
Manufacturers of cigars and cigarettes.....	910.00	75.00	985.00
Wholesale peddlers of tobacco products.....	2,280.00	10.00	2,290.00
Wholesale peddlers of alcoholic products.....	420.00	5.00	425.00
Retail peddlers of tobacco products.....	160.00		160.00
Retail leaf tobacco dealers.....	125.00	40.00	165.00
Repackers of distilled spirits and wines.....	3,225.00	50.00	3,275.00
Merchants and manufacturers.....	5,752,884.71	34,392.70	5,787,277.41
Printers, publishers, and lithographers.....	26,035.36	113.72	26,149.08
Common carriers.....	59,345.56	4,017.18	63,362.74
Contractors, warehousemen, and others.....	276,690.46	6,887.87	283,578.33
Peddlers of merchandise.....	23,981.21	1,212.97	25,194.18
Commercial brokers.....	85,745.46	1,462.56	87,208.02
Stockbrokers.....	13,017.66	108.02	13,125.68
Real-estate brokers.....	19,284.22	431.30	19,715.52
Customs and immigration brokers.....	2,340.00	50.00	2,390.00
Pawnbrokers.....	15,900.00	90.00	15,990.00
Theaters, museums, cinematographs, and concert halls.....	6,700.00	110.00	6,810.00
Circuses.....	250.00	15.00	265.00
Billiard rooms.....	570.00	43.00	613.00
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants.....	32,850.00	1,065.00	33,915.00
Chiroprodists, manicurists, tattooers, and masseurs.....	760.00	33.00	793.00
Pharmacists and farriers.....	5,170.00	139.00	5,309.00
Race tracks.....	8,400.00		8,400.00
Boxing or sparring exhibitions.....	1,950.00	10.00	1,960.00
Opticians and dental surgeons.....	5,330.00	236.00	5,566.00
Midwives and cirujanos ministrantes in medicine and dentistry.....	232.50	15.00	247.50
Procuradores judiciales, business agents, insurance agents, and subagents.....	8,650.00	308.00	8,958.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.....	3,140.00	120.00	3,260.00
Veterinarians and vehicles and bicycle repair shops.....	120.00	10.00	130.00

## Statement of internal-revenue collections in each province, etc.—Continued

## MANILA—Continued.

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes—Ctd.			
Money lenders.....	₱10,150.00	₱55.00	₱10,205.00
Signs, signboards, and billboards.....	33.49		33.49
Banks and bankers.....	1,725,829.23	18,967.20	1,744,796.43
Insurance companies.....	111,876.75	438.23	112,314.98
Mines.....	18,477.56		18,477.56
Registered dealers in prohibited drugs— dealers in preparations containing small quantities of drugs.....	14.00		14.00
Physicians, dentists, veterinary surgeons, and others.....	1,837.00	66.00	1,903.00
Retail dealers.....	1,851.00	10.00	1,861.00
Wholesale dealers.....	1,064.00		1,064.00
Importers, manufacturers, producers, or compounders.....	416.00		416.00
Weights and measures.....	6,787.60	4,241.25	11,028.85
Cedulas:			
Class B. Delinquent at ₱2.....	51.00	51.00	102.00
F. Regular at ₱2.....	194,010.00		194,010.00
G. Delinquent at ₱2.....	18,868.00	18,868.00	37,736.00
H. Special at ₱2.....	6,034.00		6,034.00
I. Road and bridge tax at ₱1.....	2.00		2.00
M. Delinquent from May 1 to June 30, at ₱3.....	4,916.00	2,458.00	7,374.00
Franchise taxes.....	419,816.07		419,816.07
Income tax.....	4,027,796.18	63,862.32	4,091,658.50
Documentary stamp tax.....	340,891.04	685.00	341,576.04
Inheritance tax.....	186,422.04	547.67	186,969.71
Incidental revenue:			
United States internal revenue collected in the Philippines.....	608,997.80		608,997.80
Rents of lands containing gas or petroleum.....	2,400.00		2,400.00
Revenue from public forests—			
First group timber.....	85,672.49	2,242.63	87,915.12
Second group timber.....	21,619.50	765.56	22,385.06
Third group timber.....	159,143.22	440.59	159,583.81
Fourth group timber.....	64,594.52	207.94	64,802.46
Firewood (bacauan and tañgal).....	1,676.42	284.37	1,960.79
Firewood (other wood).....	3,985.08	117.31	4,102.39
Minor forest products.....	5,915.75	638.25	6,554.00
Lease of forest land.....	111.00		111.00
Miscellaneous stamp collections.....		2.47	2.47
Service income:			
Justice of the peace fines and fees.....	8,736.40		8,736.40
Total collections.....	26,245,801.15	170,526.01	26,416,327.16
Other collections:			
Mining fees.....	1,923.11		1,923.11
Tobacco inspection fees.....	112,114.58	85.00	112,199.58
Grand total.....	26,359,838.84	170,611.01	26,530,449.85

## Statement of internal-revenue collections in each province, etc.—Continued

## MARINDUQUE

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail liquor dealers.....	P45.00		P45.00
Retail vino dealers.....	615.00		615.00
Wholesale liquor dealers.....	300.00		300.00
Retail dealers in fermented liquors.....	217.50		217.50
Retail dealers in tuba, basi, tapuy, etc.....	2,677.50	P25.00	2,702.50
Wholesale dealers in fermented liquors.....		15.00	15.00
Dealers in manufactured tobacco.....	2,698.00	5.00	2,703.00
Retail leaf tobacco dealers.....	55.00		55.00
Merchants and manufacturers.....	20,725.40	47.96	20,773.36
Common carriers.....	812.54	25.28	837.82
Contractors, warehousemen, and others.....	477.21	5.00	482.21
Peddlers of merchandise.....	776.82	6.00	782.82
Commercial brokers.....	221.05	20.00	241.05
Theaters, museums, cinematographs, and concert halls.....	25.00		25.00
Billiard rooms.....	35.00		35.00
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants.....	300.00	5.00	305.00
Pharmacists and farriers.....	25.00		25.00
Cockpits.....	3,725.00		3,725.00
Cockfights.....	563.00		563.00
Opticians and total surgeons.....	60.00	5.00	65.00
Midwives and cirujanos ministrantes in medicine, and dentistry.....	70.00	10.00	80.00
Procuradores judiciales, business agents, insurance agents, and subagents.....	50.00		50.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.....	40.00		40.00
Registered dealers in prohibited drugs— Physicians, dentists, veterinary surgeons, and others.....	24.00		24.00
Retail dealers.....	12.00		12.00
Weights and measures.....	710.20	287.00	997.20
Cedulas:			
Class B. Delinquent at P2.....	3.00	3.00	6.00
F. Regular at P2.....	23,806.00		23,806.00
G. Delinquent at P4.....	1,118.00	1,118.00	2,236.00
H. Special at P2.....	16.00		16.00
I. Road and bridge tax P1.....	3.00		3.00
M. Delinquent from May 1 to June 30, at P3.....	232.00	116.00	348.00
Income tax.....	170.08	20.00	190.08
Documentary stamp tax.....	669.46		669.46
Inheritance tax.....	35.04		35.04
Incidental revenue:			
Revenue from public forests—			
First group timber.....	169.48	31.00	200.48
Second group timber.....	122.54	8.90	131.44
Third group timber.....	71.31	1.85	73.16
Fourth group timber.....	40.17	.65	40.82
Firewood (bacaun and tañal).....	118.92	14.08	133.00
Firewood (other wood).....	103.38	23.25	126.63
Minor forest products.....	300.96	65.24	366.20
Service income:			
Justice of the peace fines and fees.....	2,128.07	889.00	3,017.07
<b>Total collections.....</b>	<b>64,367.63</b>	<b>2,747.21</b>	<b>67,114.84</b>

## Statement of internal-revenue collections in each province, etc.—Continued

## MASBATE

Item.	Taxes.	Fines and penalties.	Total.
<b>License, business, and occupation taxes:</b>			
Retail liquor dealers . . . . .	P195.00		P195.00
Retail vino dealers . . . . .	805.00	P5.00	810.00
Wholesale liquor dealers . . . . .	180.00		180.00
Retail dealers in fermented liquors . . . . .	127.50		127.50
Retail dealers in tuba, basi, tapuy, etc. . . . .	1,565.00	29.39	1,594.39
Wholesale dealers in fermented liquors . . . . .	30.00		30.00
Dealers in manufactured tobacco . . . . .	1,078.00	1.00	1,079.00
Retail peddlers of tobacco products . . . . .	4.00		4.00
Retail leaf tobacco dealers . . . . .	435.00	15.00	450.00
Merchants and manufacturers . . . . .	14,185.64	246.64	14,432.28
Common carriers . . . . .	127.71		127.71
Contractors, warehousemen, and others . . . . .	45.66		45.66
Peddlers of merchandise . . . . .	646.34	43.62	689.96
Commercial brokers . . . . .	100.00		100.00
Theaters, museums, cinematographs, and concert halls . . . . .	75.00	5.00	80.00
Billiard rooms . . . . .	87.50	5.00	92.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants . . . . .	150.00		150.00
Cockpits . . . . .	2,534.75	79.00	2,613.75
Cockfights . . . . .	575.75		575.75
Opticians and dental surgeons . . . . .	10.00		10.00
Procuradores judiciales, business agents, insurance agents, and subagents . . . . .	90.00	2.50	92.50
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc. . . . .	20.00		20.00
Registered dealers in prohibited drugs—			
Dealers in preparations containing small quantities of drugs . . . . .	28.00		28.00
Physicians, dentists, veterinary surgeons, and others . . . . .	12.00		12.00
Mines . . . . .	2,827.91		2,827.91
Pearl fisheries . . . . .	10.00		10.00
Weights and measures . . . . .	274.80	201.00	475.80
<b>Cedulas:</b>			
Class F. Regular at P2 . . . . .	24,528.00		24,528.00
G. Delinquent at P4 . . . . .	1,380.00	1,380.00	2,760.00
H. Special at P2 . . . . .	10.00		10.00
M. Delinquent from May 1 to June 30, at P3 . . . . .	556.00	278.00	834.00
Income tax . . . . .	1,665.11	40.00	1,705.11
Documentary stamp tax . . . . .	500.57		500.57
<b>Incidental revenue:</b>			
Revenue from public forests—			
First group timber . . . . .	10,285.72	319.95	10,605.67
Second group timber . . . . .	857.87	13.50	871.37
Third group timber . . . . .	408.74	3.50	412.24
Fourth group timber . . . . .	1,269.05	82.15	1,351.20
Firewood (bacauan and tañgal) . . . . .	439.22		439.22
Firewood (other wood) . . . . .	170.33	1.96	172.29
Minor forest products . . . . .	1,578.28	35.33	1,613.61
Lease of forest land . . . . .	131.00		131.00
Miscellaneous stamp collections . . . . .		5.00	5.00
<b>Service income:</b>			
Justice of the peace fines and fees . . . . .	2,177.40	287.75	2,465.15
<b>Total collections . . . . .</b>	<b>72,177.85</b>	<b>3,080.29</b>	<b>75,258.14</b>

## Statement of internal-revenue collections in each province, etc.—Continued

## MINDORO

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail vino dealers . . . . .	₱1,724.50	₱70.00	₱1,794.50
Wholesale liquor dealers . . . . .	360.00		360.00
Retail dealers in fermented liquors . . . . .	315.00		315.00
Retail dealers in tuba, basi, tapuy, etc. . . . .	1,422.50	60.64	1,483.14
Wholesale dealers in fermented liquors . . . . .	120.00		120.00
Dealers in manufactured tobacco . . . . .	3,536.00	117.50	3,653.50
Wholesale peddlers of alcoholic products . . . . .	30.00		30.00
Retail peddlers of alcoholic products . . . . .	30.00		30.00
Retail leaf tobacco dealers . . . . .	155.00		155.00
Merchants and manufacturers . . . . .	17,695.31	316.74	18,012.05
Common carriers . . . . .	282.13	36.25	318.38
Contractors, warehousemen, and others . . . . .	227.44		227.44
Peddlers of merchandise . . . . .	4,833.73	214.44	5,048.17
Commercial brokers . . . . .	40.00	10.00	50.00
Theaters, museums, cinematographs, and concert halls . . . . .	110.00		110.00
Billiard rooms . . . . .	82.50		82.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants . . . . .	387.50	45.00	432.50
Pharmacists and farriers . . . . .	30.00		30.00
Race tracks . . . . .	20.00		20.00
Cockpits . . . . .	4,728.50	55.00	4,783.50
Cockfights . . . . .	971.75	42.50	1,014.25
Opticians and dental surgeons . . . . .	40.00		40.00
Midwives and cirujanos ministrantes in medicine and dentistry . . . . .	10.00		10.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc. . . . .	70.00		70.00
Registered dealers in prohibited drugs—			
Dealers in preparations containing small quantities of drugs . . . . .	2.00		2.00
Physicians, dentists, veterinary surgeons, and others . . . . .	24.00	10.00	34.00
Pearl fisheries . . . . .	50.00		50.00
Weights and measures . . . . .	615.80	741.60	1,357.40
Cedulas:			
Class B. Delinquent at ₱2 . . . . .	9.00	9.00	18.00
F. Regular at ₱2 . . . . .	25,348.00		25,348.00
G. Delinquent at ₱4 . . . . .	4,384.00	4,384.00	8,768.00
H. Special at ₱2 . . . . .	44.00		44.00
M. Delinquent from May 1 to June 30, at ₱3 . . . . .	1,218.00	609.00	1,827.00
Income tax . . . . .	2,599.53	10.00	2,609.53
Documentary stamp tax . . . . .	966.80		966.80
Incidental revenue:			
Revenue from public forests—			
First group timber . . . . .	1,392.16	313.26	1,705.42
Second group timber . . . . .	917.51	168.30	1,085.81
Third group timber . . . . .	864.45	81.56	946.01
Fourth group timber . . . . .	1,177.04	353.63	1,530.67
Firewood (bacauan and tañgal) . . . . .	607.74		607.74
Firewood (other wood) . . . . .	179.56	6.96	186.52
Minor forest products . . . . .	3,522.64	260.24	3,782.88
Miscellaneous stamp collections . . . . .		6.20	6.20
Service income:			
Justice of the peace fines and fees . . . . .	1,822.03	1,212.61	3,034.64
Total collections . . . . .	82,966.12	9,134.43	92,100.55

## Statement of internal-revenue collections in each province, etc.—Continued

## MISAMIS

Item.	Taxes.	Fines and penalties.	Total.
<b>License, business, and occupation taxes:</b>			
Retail liquor dealers . . . . .	₱1,275.00		₱1,275.00
Retail vino dealers . . . . .	2,470.00	₱15.75	2,485.75
Wholesale liquor dealers . . . . .	1,410.00		1,410.00
Retail dealers in fermented liquors . . . . .	1,117.50		1,117.50
Retail dealers in tuba, basi, tapuy, etc. . . . .	15,893.00	925.54	16,818.54
Wholesale dealers in fermented liquors . . . . .	930.00	105.00	1,035.00
Dealers in manufactured tobacco . . . . .	5,200.00	46.00	5,246.00
Wholesale peddlers of tobacco products . . . . .	200.00		200.00
Wholesale peddlers of alcoholic products . . . . .	340.00		340.00
Retail peddlers of alcoholic products . . . . .	71.00		71.00
Retail leaf tobacco dealers . . . . .	9,445.00	47.50	9,492.50
Merchants and manufacturers . . . . .	108,702.58	1,346.56	110,049.14
Printers, publishers, and lithographers . . . . .	16.40		16.40
Common carriers . . . . .	1,868.78	84.55	1,953.33
Contractors, warehousemen, and others . . . . .	1,394.92	362.51	1,757.43
Peddlers of merchandise . . . . .	6,455.10	117.63	6,572.73
Commercial brokers . . . . .	714.17	15.00	729.17
Real-estate brokers . . . . .	1,323.34	52.65	1,375.99
Customs and immigration brokers . . . . .	160.00		160.00
Pawnbrokers . . . . .	500.00		500.00
Theaters, museums, cinematographs and concert halls . . . . .	505.00		505.00
Billiard rooms . . . . .	1,170.00	10.63	1,180.63
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants . . . . .	550.00	31.87	581.87
Pharmacists and farrier . . . . .	45.00		45.00
Cockpits . . . . .	17,214.00	130.00	17,344.00
Cockfights . . . . .	4,004.25	55.00	4,059.25
Opticians and dental surgeons . . . . .	90.00		90.00
Midwives and cirujanos ministrantes in medicine and dentistry . . . . .	12.50		12.50
Procuradores judiciales, business agents, insurance agents, and subagents . . . . .	190.00		190.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc. . . . .	570.00		570.00
Money lenders . . . . .	200.00		200.00
<b>Registered dealers in prohibited drugs:</b>			
Dealers in preparations containing small quantities of drugs . . . . .	86.00	5.00	91.00
Physicians, dentists, veterinary surgeons and others . . . . .	20.00	5.00	25.00
Retail dealers . . . . .	12.00		12.00
Weights and measures . . . . .	2,408.20	1,307.60	3,715.80
<b>Cedulas:</b>			
Class B. Delinquent at ₱2 . . . . .	70.00	70.00	140.00
F. Regular at ₱2 . . . . .	80,114.00		80,114.00
G. Delinquent at ₱4 . . . . .	9,310.00	9,310.00	18,620.00
H. Special at ₱2 . . . . .	90.00		90.00
K. Delinquent road and bridge tax at ₱2 . . . . .	1.00	1.00	2.00
M. Delinquent from May 1 to June 30, at ₱3 . . . . .	5,358.00	2,679.00	8,037.00
Income tax . . . . .	9,388.36	576.34	9,964.70
Documentary stamp tax . . . . .	2,385.53		2,385.53
Inheritance tax . . . . .	13.16	10.00	23.16
<b>Incidental revenue:</b>			
Revenue from public forests—			
First group timber . . . . .	1,522.25	311.77	1,834.02
Second group timber . . . . .	1,101.89	71.09	1,172.98
Third group timber . . . . .	1,871.03	202.27	2,073.30
Fourth group timber . . . . .	1,092.43	300.66	1,393.09
Firewood (bacauan and tañgal) . . . . .	47.14	23.25	70.39
Firewood (other wood) . . . . .	231.55	111.49	343.04
Minor forest products . . . . .	867.91	346.17	1,214.08
Miscellaneous stamp collections . . . . .		(537.89)	(537.89)
<b>Service income:</b>			
Justice of the peace fines and fees . . . . .	6,484.73	2,843.97	9,328.70
<b>Total collections . . . . .</b>	<b>306,512.72</b>	<b>20,982.71</b>	<b>327,495.43</b>

## Statement of internal-revenue collections in each province, etc.—Continued

## MOUNTAIN

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail liquor dealers.....	₱720.00		₱720.00
Retail vino dealers.....	51.00		51.00
Wholesale liquor dealers.....	600.00	₱5.00	605.00
Retail dealers in fermented liquors.....	375.00		375.00
Wholesale dealers in fermented liquors.....	360.00		360.00
Dealers in manufactured tobacco.....	490.00	20.91	510.91
Manufacturers of chewing and smoking tobacco.....		10.00	10.00
Wholesale peddlers of tobacco products.....	20.00		20.00
Wholesale peddlers of alcoholic products.....	4.00		4.00
Retail leaf tobacco dealers.....	370.00	5.00	375.00
Merchants and manufacturers.....	16,755.69	352.01	17,107.70
Printers, publishers, and lithographers.....	21.36	5.00	26.36
Common carriers.....	1,144.46	15.00	1,159.46
Contractors, warehousemen, and others.....	2,596.14	78.76	2,674.90
Peddlers of merchandise.....	1,028.73	77.00	1,105.73
Commercial brokers.....	80.00		80.00
Real-estate brokers.....	20.00		20.00
Stockbrokers.....	80.00		80.00
Theaters, museums, cinematographs, and concert halls.....	135.00		135.00
Billiard rooms.....	110.00		110.00
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants.....	300.00	5.00	305.00
Pharmacists and farriers.....	105.00		105.00
Opticians and dental surgeons.....	10.00		10.00
Midwives and cirujanos ministrantes in medicine and dentistry.....	10.00		10.00
Procuradores judiciales, business agents, insurance agents, and subagents.....	130.00	20.00	150.00
Photographers, engravers, and professional appraisers, or connoisseurs of tobacco, etc.....	220.00	50.00	270.00
Mines.....	142.91		142.91
Registered dealers in prohibited drugs—			
Dealers in preparations containing small quantities of drugs.....	4.00		4.00
Physicians, dentists, veterinary surgeons, and others.....	28.50		28.50
Retail dealers.....	27.00	5.00	32.00
Weights and measures.....	133.30	336.70	470.00
Cedulas:			
Class A. Regular at ₱1.....	31,967.00		31,967.00
B. Delinquent at ₱2.....	5,199.00	5,199.00	10,398.00
D. Special at ₱1.....	289.00		289.00
K. Delinquent road and bridge tax at ₱2.....	139.00	139.00	278.00
L. Delinquent from May 1 to June 30, at ₱1.50.....	1,497.00	748.50	2,245.50
Income tax.....	1,916.97	280.00	2,196.97
Documentary stamp tax.....	675.82		675.82
Incidental revenue:			
Revenue from public forests—			
First group timber.....	819.04	130.43	949.47
Second group timber.....	1,455.82	33.84	1,489.66
Third group timber.....	6,653.75	179.41	6,833.16
Fourth group timber.....	455.34	81.29	536.63
Firewood (bacauan and tañal).....	72.08		72.08
Firewood (other wood).....	728.55	31.82	760.37
Minor forest products.....	789.60	216.91	1,006.51
Service income:			
Justice of the peace fines and fees.....	827.60	2,149.95	2,977.55
Total collections.....	79,557.66	10,175.53	89,733.19

## Statement of internal-revenue collections in each province, etc.—Continued

## NUEVA ECIJA

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Distillers.....	P75.00	P162.00	P237.00
Retail liquor dealers.....	330.00		330.00
Retail vino dealers.....	8,735.00	435.75	9,170.75
Wholesale liquor dealers.....	6,540.00	130.00	6,670.00
Retail dealers in fermented liquors.....	2,205.00		2,205.00
Retail dealers in tuba, basi, tapuy, etc.....	85.00	5.00	90.00
Wholesale dealers in fermented liquors.....	210.00		210.00
Dealers in manufactured tobacco.....	7,076.00	297.50	7,373.50
Wholesale peddlers of tobacco products.....	20.00		20.00
Retail peddlers of tobacco products.....	164.00	10.00	174.00
Retail peddlers of alcoholic products.....	15.00		15.00
Retail leaf tobacco dealers.....	250.00	10.00	260.00
Merchants and manufacturers.....	53,486.33	3,705.55	57,191.88
Printers, publishers, and lithographers.....	5.08		5.08
Common carriers.....	1,686.18	55.24	1,741.42
Contractors, warehousemen, and others.....	6,635.79	529.04	7,164.83
Peddlers of merchandise.....	9,934.03	1,393.08	11,327.11
Commercial brokers.....	360.00	5.00	365.00
Theaters, museums, cinematographs, and concert halls.....	635.00	15.00	650.00
Circuses.....	50.00		50.00
Billiard rooms.....	165.00	10.00	175.00
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants.....	2,737.50	27.00	2,764.50
Pharmacists and farriers.....	385.00	25.00	410.00
Cockpits.....	22,631.50	43.00	22,294.50
Cockfights.....	3,856.85	142.94	3,999.79
Opticians and dental surgeons.....	300.00	53.00	353.00
Midwives and cirujanos ministrantes in medicine and dentistry.....	2.50		2.50
Procuradores judiciales, business agents, insurance agents, and subagents.....	450.00	58.00	508.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.....	240.00		240.00
Money lenders.....	200.00		200.00
Boxing or sparring exhibitions.....	150.00		150.00
Registered dealers in prohibited drugs—			
Dealers in preparations containing small quantities of drugs.....	33.00		33.00
Physicians, dentists, veterinary surgeons and others.....	143.50	3.00	146.50
Retail dealers.....	218.00	5.00	223.00
Weights and measures.....	1,860.10	1,273.00	3,133.10
Cedulas:			
Class B Delinquent at P2.....	15.00	15.00	30.00
F. Regular at P.....	106,832.00		106,832.00
G. Delinquent at P4.....	4,326.00	4,326.00	8,652.00
H. Special at P2.....	518.00		518.00
I. Road and bridge tax at P1.....	1.00		1.00
M. Delinquent from May 1 to June 30, at P3.....	2,270.00	1,135.00	3,405.00
Franchise taxes.....	397.95	8.83	406.78
Income tax.....	12,975.10	1,116.86	14,091.96
Documentary stamp tax.....	7,937.17	10.00	7,947.17
Inheritance tax.....	569.55		569.55
Incidental revenue:			
Revenue from public forests—			
First group timber.....	3,555.90	2,050.44	5,606.34
Second group timber.....	1,230.75	66.09	1,296.84
Third group timber.....	43.34	7.98	51.32
Fourth group timber.....	93.45	8.06	101.51
Firewood (bacaun and tañgal).....	6.72	.22	6.94
Firewood (other wood).....	285.46	14.20	299.66
Minor forest products.....	2,787.87	166.68	2,954.55
Miscellaneous stamp collections.....		2.70	2.70
Service income:			
Justice of the peace fines and fees.....	11,938.98	2,499.95	14,438.93
Total collections.....	287,274.60	19,821.11	307,095.71



## Statement of internal-revenue collections in each province, etc.—Continued

## NUEVA VIZCAYA

Item.	Taxes.	Fines and penalties.	Total.
<b>License, business, and occupation taxes:</b>			
Retail liquor dealers.....	₱111.00		₱111.00
Retail vino dealers.....	271.00		271.00
Retail dealers in fermented liquors.....	57.50		57.50
Retail dealers in tuba, basi, tapuy, etc.....	222.50	₱30.13	252.63
Dealers in manufactured tobacco.....	94.00		94.00
Wholesale peddlers of tobacco products.....	100.00		100.00
Retail leaf tobacco dealers.....	30.00		30.00
Merchants and manufacturers.....	1,980.82	60.06	2,040.88
Common carriers.....	63.28		63.28
Contractors, warehousemen, and others.....	20.41		20.41
Peddlers of merchandise.....	2,723.03	180.66	2,903.69
Billiard rooms.....	5.00		5.00
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public ac- countants.....	62.50	5.00	67.50
Cockpits.....	2,835.00	10.00	2,845.00
Cockfights.....	493.38		493.38
Opticians and dental surgeons.....	10.00		10.00
Procuradores judiciales, business agents, in- surance agents, and subagents.....	70.00	5.00	75.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.....	130.00		130.00
Weights and measures.....	237.60	168.50	406.10
<b>Cedulas:</b>			
Class A. Regular at ₱1.....	647.00		647.00
B. Delinquent at ₱2.....	73.00	73.00	146.00
D. Special at ₱1.....	2.00		2.00
F. Regular at ₱2.....	17,890.00		17,890.00
G. Delinquent at ₱4.....	450.00	450.00	900.00
H. Special at ₱2.....	56.00		56.00
L. Delinquent from May 1 to June 30, ₱1.50.....	14.00	7.00	21.00
M. Delinquent from May 1 to June 30, at ₱3.....	426.00	213.00	639.00
Documentary stamp tax.....	1,399.42		1,399.42
<b>Incidental revenue:</b>			
Revenue from public forests—			
First group timber.....	727.65	316.92	1,044.57
Second group timber.....	54.00	13.20	67.20
Third group timber.....	18.12	1.94	20.06
Fourth group timber.....	5.47	7.66	13.13
Firewood (bacauan and tañgal).....	5.80		5.80
Firewood (other wood).....	100.49	37.79	138.28
Minor (forest products).....	96.28	21.85	118.13
Miscellaneous stamp collections.....		9.50	9.50
<b>Service income:</b>			
Justice of the peace fines and fees.....	417.10	353.25	770.35
<b>Total collections.....</b>	<b>31,899.35</b>	<b>1,964.46</b>	<b>33,863.81</b>

## Statement of internal-revenue collections in each province, etc.—Continued

## OCCIDENTAL NEGROS

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Domestic—			
Distilled spirits.	₱965.58		₱965.58
License, business, and occupation taxes:			
Brewers	400.00		400.00
Distillers	525.00		525.00
Rectifiers of distilled spirits	600.00		600.00
Retail liquor dealers	2,595.00	₱10.00	2,605.00
Retail vino dealers	5,753.50	177.25	5,930.75
Wholesale liquor dealers	5,640.00	25.00	5,665.00
Retail dealers in fermented liquors	4,340.00	100.00	4,440.00
Retail dealers in tuba, basi, tapuy, etc.	19,642.50	596.93	20,239.43
Wholesale dealers in fermented liquors	3,990.00	25.00	4,015.00
Dealers in manufactured tobacco	5,304.00	122.50	5,426.50
Wholesale peddlers of tobacco products	220.00		220.00
Retail peddlers of tobacco products	10.00		10.00
Retail peddlers of alcoholic products	140.00	5.00	145.00
Retail leaf tobacco dealers	15,530.00	282.00	15,812.00
Merchants and manufacturers	139,113.34	1,240.46	140,353.80
Printers, publishers, and lithographers	89.83		89.83
Common carriers	3,805.31	178.52	3,983.83
Contractors, warehousemen, and others	16,123.32	213.66	16,336.98
Peddlers of merchandise	20,269.09	509.60	20,778.69
Commercial brokers	172.60		172.60
Real-estate brokers	14.64		14.64
Theaters, museums, cinematographs, and concert halls	1,645.00	30.00	1,675.00
Circuses	150.00	20.00	170.00
Billiard rooms	1,081.00	15.63	1,096.63
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	2,625.00	139.00	2,764.00
Chiropodists, manicurists, tattooers, and masseurs	25.00		25.00
Pharmacists and farriers	280.00		280.00
Boxing or sparring exhibitions	900.00	5.00	905.00
Cockpits	28,472.50	70.50	28,543.00
Cockfights	5,399.60	53.86	5,453.46
Opticians and dental surgeons	220.00	8.00	228.00
Midwives and cirujanos ministrantes in medicine and dentistry	15.00	10.00	25.00
Procuradores judiciales, business agents, insurance agents, and subagents	452.00	85.00	537.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	570.00	5.00	575.00
Money lenders	2,350.00		2,350.00
Registered dealers in prohibited drugs—			
Dealers in preparations containing small quantities of drugs	88.00	5.00	93.00
Physicians, dentists, veterinary surgeons and others	108.00		108.00
Retail dealers	109.00		109.00
Importers, manufacturers, producers, or compounders	144.00		144.00
Weights and measures	3,528.95	1,669.15	5,198.10
Cedulas:			
Class B. Delinquent at ₱2	3.00	3.00	6.00
F. Regular at ₱2	156,322.00		156,322.00
G. Delinquent at ₱4	5,066.00	5,066.00	10,132.00
H. Special at ₱2	440.00		440.00
M. Delinquent from May 1 to June 30, at ₱3	3,454.00	1,727.00	5,181.00
Income tax	57,862.87	262.64	58,125.51
Documentary stamp tax	6,354.76	60.00	6,414.76
Inheritance tax	272.77		272.77
Incidental revenue:			
Revenue from public forests—			
First group timber	7,669.54	498.22	8,167.76
Second group timber	2,879.01	361.82	3,240.83
Third group timber	2,689.32	586.36	3,275.68
Fourth group timber	2,361.26	1,001.69	3,362.95
Firewood (bacauan and tañgal)	719.73	82.18	801.91
Firewood (other wood)	777.52	112.45	889.97
Minor forest products	4,779.50	737.50	5,517.00
Miscellaneous stamp collections		11.04	11.04
Service income:			
Justice of the peace fines and fees	11,484.38	8,000.47	19,484.85
Total collections	556,542.42	24,112.43	580,654.85
Other collections:			
Tobacco inspection fees		150.00	150.00
Grand total	556,542.42	24,262.43	580,804.85

## Statement of internal-revenue collections in each province, etc.—Continued

## ORIENTAL NEGROS

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail liquor dealers . . . . .	P570.00	P50.00	P620.00
Retail vino dealers . . . . .	887.00	10.00	897.00
Wholesale liquor dealers . . . . .	750.00	50.00	800.00
Retail dealers in fermented liquors . . . . .	795.00	50.00	845.00
Retail dealers in tuba, basi, tapuy, etc. . . . .	12,070.00	197.25	12,267.25
Wholesale dealers in fermented liquors . . . . .	600.00		600.00
Dealers in manufactured tobacco . . . . .	887.00	15.00	902.00
Retail peddlers of alcoholic products . . . . .	11.00		11.00
Retail leaf tobacco dealers . . . . .	5,200.00	56.00	5,256.00
Merchants and manufacturers . . . . .	82,347.89	4,163.33	86,511.22
Printers, publishers, and lithographers . . . . .	2.76		2.76
Common carriers . . . . .	1,349.77	101.52	1,451.29
Contractors, warehousemen, and others . . . . .	6,910.76	1,867.02	8,777.78
Peddlers of merchandise . . . . .	4,127.34	240.67	4,368.01
Commercial brokers . . . . .	249.92	10.00	259.92
Stockbrokers . . . . .	146.75		146.75
Theaters, museums, cinematographs, and concert halls . . . . .	175.00		175.00
Circuses . . . . .	50.00		50.00
Billiard rooms . . . . .	600.00	.63	600.63
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants . . . . .	675.00	21.26	696.26
Chiropodists, manicurists, tattooers, and masseurs . . . . .	10.00		10.00
Pharmacists and farriers . . . . .	50.00	50.00	100.00
Cockpits . . . . .	25,033.00	75.00	25,108.00
Cockfights . . . . .	5,912.25	11.50	5,923.75
Opticians and dental surgeons . . . . .	80.00		80.00
Midwives and cirujanos ministrantes in medicine, and dentistry . . . . .	20.00	5.00	25.00
Procuradores judiciales, business agents, insurance agents, and subagents . . . . .	210.00	10.00	220.00
Photographers, engravers, and professional appraisers, or connoisseurs of tobacco, etc. . . . .	160.00		160.00
Registered dealers in prohibited drugs—			
Dealers in preparations containing small quantities of drugs . . . . .	30.00		30.00
Physicians, dentists, veterinary surgeons, and others . . . . .	12.00		12.00
Retail dealers . . . . .	24.00		24.00
Weights and measures . . . . .	1,573.90	805.90	2,379.80
Cedulas:			
Class B. Delinquent at P2 . . . . .	13.00	13.00	26.00
F. Regular at P2 . . . . .	100,302.00		100,302.00
G. Delinquent at P4 . . . . .	5,858.00	5,858.00	11,716.00
H. Special at P2 . . . . .	228.00		228.00
K. Delinquent road and bridge tax at P2 . . . . .	1.00	1.00	2.00
M. Delinquent from May 1 to June 30, at P3 . . . . .	1,724.00	862.00	2,586.00
Franchise taxes . . . . .	247.01		247.01
Income tax . . . . .	98,847.32	819.70	99,667.02
Documentary stamp tax . . . . .	2,065.66		2,065.66
Inheritance tax . . . . .	760.28	10.00	770.28
Incidental revenue:			
Revenue from public forests—			
First group timber . . . . .	1,714.26	165.32	1,879.58
Second group timber . . . . .	339.44	78.45	417.89
Third group timber . . . . .	414.95	39.26	454.21
Fourth group timber . . . . .	561.29	153.10	714.39
Firewood (bacauan and tañgal) . . . . .	204.24	12.80	217.04
Firewood (other wood) . . . . .	380.34	56.75	437.09
Minor forest products . . . . .	7,161.75	641.36	7,803.11
Miscellaneous stamp collections . . . . .		10.20	10.20
Service income:			
Justice of the peace fines and fees . . . . .	5,317.60	3,900.00	9,217.60
<b>Total collections . . . . .</b>	<b>377,660.48</b>	<b>20,411.02</b>	<b>398,071.50</b>

## Statement of internal-revenue collections in each province, etc.—Continued

## PALAWAN

Item.	Taxes.	Fines and penalties.	Total.
<b>Excise tax:</b>			
<b>Imported—</b>			
Distilled spirits .....	₱11.44		₱11.44
Manufactured tobacco .....	45.00		45.00
Cigarettes .....	.40		.40
Matches .....	27.60		27.60
Playing cards .....	30.60		30.60
Kerosene or petroleum .....	33.82		33.82
<b>License, business, and occupation taxes:</b>			
Retail liquor dealers .....	120.00		120.00
Retail vino dealers .....	743.00	₱40.00	783.00
Retail dealers in fermented liquors .....	60.00		60.00
Retail dealers in tuba, basi, tapuy, etc. ....	725.00	15.00	740.00
Dealers in manufactured tobacco .....	513.00	1.50	514.50
Wholesale peddlers of alcoholic products .....	180.00	50.00	230.00
Retail peddlers of tobacco products .....	12.00		12.00
Retail peddlers of alcoholic products .....	308.00		308.00
Retail leaf tobacco dealers .....	645.00	15.00	660.00
Merchants and manufacturers .....	17,773.07	352.06	18,125.13
Common carriers .....	3.00		3.00
Contractors, warehousemen and others .....	4.00		4.00
Peddlers of merchandise .....	1,450.95	114.15	1,565.10
Pawnbrokers .....	600.00	50.00	650.00
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public ac- countants .....	50.00	10.00	60.00
Pharmacists and farriers .....	25.00		25.00
Cockpits .....	990.00	10.00	1,000.00
Cockfights .....	289.50		289.50
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc. ....	80.00		80.00
Pearl fisheries .....	180.00	10.00	190.00
Weights and measures .....	333.30	327.00	660.30
<b>Cedulas:</b>			
Class F. Regular at ₱2 .....	21,952.00		21,952.00
G. Delinquent at ₱4 .....	1,452.00	1,452.00	2,904.00
H. Special at ₱2 .....	142.00		142.00
M. Delinquent from May 1 to June 30, at ₱3 ..	1,154.00	577.00	1,731.00
<b>Income tax .....</b>	1,132.29	46.70	1,178.99
<b>Documentary stamp tax .....</b>	432.60		432.60
<b>Inheritance tax .....</b>	19.30		19.30
<b>Incidental revenue:</b>			
<b>Revenue from public forests—</b>			
First group timber .....	3,684.61	355.57	4,040.18
Second group timber .....	165.47	127.95	293.42
Third group timber .....	30.66	20.64	51.30
Fourth group timber .....	208.15	30.52	238.67
Firewood (bacauan and tañgal) .....	145.48	21.59	167.07
Firewood (other wood) .....	67.70		67.70
Minor forest products .....	3,490.46	645.56	4,136.02
Miscellaneous stamp collections .....		24.52	24.52
<b>Service income:</b>			
Justice of the peace fines and fees .....	388.96	508.64	897.60
<b>Total collections .....</b>	<b>59,699.36</b>	<b>4 805.40</b>	<b>64,504.76</b>

## Statement of internal-revenue collections in each province, etc.—Continued

## PAMPANGA

Item.	Taxse.	Fines and penalties.	Total.
<b>Excise tax:</b>			
Domestic—			
Distilled spirits . . . . .	₱47,436.00		₱47,436.00
Manufactured tobacco . . . . .	13,920.00		13,920.00
Cigars . . . . .	700.00		700.00
Cigarettes . . . . .	24,318.00		24,318.00
Wines and imitations . . . . .	310.00		310.00
License, business, and occupation taxes:			
Distillers . . . . .	1,650.00	₱5.00	1,655.00
Rectifiers of distilled spirits . . . . .	750.00		750.00
Retail liquor dealers . . . . .	1,245.00	70.00	1,315.00
Retail vino dealers . . . . .	5,131.00	53.75	5,184.75
Wholesale liquor dealers . . . . .	2,280.00	100.00	2,380.00
Retail dealers in fermented liquors . . . . .	3,255.00	40.00	3,295.00
Retail dealers in tuba, basi, tapuy, etc. . . . .	2.50	5.00	7.50
Wholesale dealers in fermented liquors . . . . .	570.00		570.00
Dealers in manufactured tobacco . . . . .	14,420.00	370.50	14,790.50
Manufacturers of chewing and smoking tobacco . . . . .	20.00	10.00	30.00
Manufacturers of cigars and cigarettes . . . . .	20.00	5.00	25.00
Wholesale peddlers of tobacco products . . . . .	100.00		100.00
Retail peddlers of tobacco products . . . . .	168.00		168.00
Retail peddlers of alcoholic products . . . . .	60.00		60.00
Retail leaf tobacco dealers . . . . .	35.00	20.00	55.00
Repackers of distilled spirits and wines . . . . .	375.00	200.00	575.00
Merchants and manufacturers . . . . .	60,506.80	1,147.44	61,654.24
Printers, publishers, and lithographers . . . . .	23.23		23.23
Common carriers . . . . .	930.53	43.35	973.88
Contractors, warehousemen, and others . . . . .	5,661.74	206.44	5,868.18
Peddlers of merchandise . . . . .	13,538.49	1,624.38	15,162.87
Commercial brokers . . . . .	60.00		60.00
Real-estate brokers . . . . .	80.00		80.00
Theaters, museums, cinematographs, and concert halls . . . . .	1,260.00	20.00	1,280.00
Circuses . . . . .	50.00		50.00
Billiard rooms . . . . .	420.00	32.50	452.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants . . . . .	2,950.00	46.13	2,996.13
Chiropodists, manicurists, tattooers, and masseurs . . . . .	15.00		15.00
Pharmacists and farriers . . . . .	945.00	6.25	951.25
Boxing or sparring exhibitions . . . . .	450.00		450.00
Cockpits . . . . .	13,745.00	87.50	13,832.50
Cockfights . . . . .	2,755.50	25.25	2,780.75
Opticians, and dental surgeons . . . . .	680.00	5.00	685.00
Midwives and cirujanos ministrantes in medicine and dentistry . . . . .	55.00	20.00	75.00
Procuradores judiciales, business agents, insurance agents, and subagents . . . . .	420.00	25.00	445.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc. . . . .	430.00		430.00
Money lenders . . . . .	250.00		250.00
Registered dealers in prohibited drugs—			
Dealers in preparations containing small quantities of drugs . . . . .	48.00		48.00
Physicians, dentists, veterinary surgeons and others . . . . .	262.50	11.50	274.00
Retail dealers . . . . .	439.00		439.00
Weights and measures . . . . .	2,296.80	4,143.60	6,440.40
<b>Cedulas:</b>			
Class B. Delinquent at ₱2 . . . . .	32.00	32.00	64.00
F. Regular at ₱2 . . . . .	110,746.00		110,746.00
G. Delinquent at ₱4 . . . . .	4,104.00	4,104.00	8,208.00
H. Special at ₱2 . . . . .	280.00		280.00
M. Delinquent from May 1 to June 30, at ₱3 . . . . .	1,394.00	697.00	2,091.00
Income tax . . . . .	27,060.33	942.15	28,002.48
Documentary stamp tax . . . . .	4,149.12		4,149.12
Inheritance tax . . . . .	33.60		33.60
<b>Incidental revenue:</b>			
Revenue from public forests—			
First group timber . . . . .	105.58	29.53	135.11
Second group timber . . . . .	1,254.14	462.13	1,716.27
Third group timber . . . . .	813.43	172.64	986.07
Fourth group timber . . . . .	237.36	77.69	315.05
Firewood (bacauan and tañgal) . . . . .	129.05	16.64	145.69
Firewood (other wood) . . . . .	1,538.49	624.79	2,163.28
Minor forest products . . . . .	927.96	194.41	1,122.37
Miscellaneous stamp collections . . . . .		32.34	32.34
<b>Service income:</b>			
Justice of the peace fines and fees . . . . .	9,258.51	2,435.99	11,694.50
<b>Total collections . . . . .</b>	<b>387,101.66</b>	<b>18,144.90</b>	<b>405,246.56</b>

## Statement of internal-revenue collections in each province, etc.—Continued

## PANGASINAN

Item.	Taxes.	Fines and penalties.	Total.
<b>Excise tax:</b>			
<b>Domestic—</b>			
Distilled spirits . . . . .	₱180,766.84	₱50.00	₱180,816.84
Cigars . . . . .	5,299.02		5,299.02
<b>License, business, and occupation taxes:</b>			
Distillers . . . . .	3,225.00	40.00	3,265.00
Rectifiers of distilled spirits . . . . .	300.00		300.00
Retail liquor dealers . . . . .	1,620.00		1,620.00
Retail vino dealers . . . . .	19,721.00	506.25	20,227.25
Wholesale liquor dealers . . . . .	13,260.00	105.00	13,365.00
Retail dealers in fermented liquors . . . . .	2,808.00	35.00	2,843.00
Retail dealers in tuba, basi, tapuy, etc. . . . .	697.50	50.00	747.50
Wholesale dealers in fermented liquors . . . . .	450.00	200.00	650.00
Dealers in manufactured tobacco . . . . .	14,832.00	852.50	15,684.50
Manufacturers of chewing and smoking tobacco . . . . .	30.00	325.00	355.00
Manufacturers of cigars and cigarettes . . . . .	65.00	₱50.00	915.00
Wholesale peddlers of tobacco products . . . . .	280.00		280.00
Wholesale peddlers of alcoholic products . . . . .	480.00		480.00
Retail peddlers of tobacco products . . . . .	556.00	25.00	581.00
Retail peddlers of alcoholic products . . . . .	495.00	10.00	505.00
Retail leaf tobacco dealers . . . . .	980.00	90.00	1,070.00
Repackers of distilled spirits and wines . . . . .		25.00	25.00
Merchants and manufacturers . . . . .	90,029.55	7,108.17	97,137.72
Printers, publishers, and lithographers . . . . .	105.33	70.00	175.33
Common carriers . . . . .	3,653.25	376.33	4,029.58
Contractors, warehousemen, and others . . . . .	5,193.77	1,105.10	6,298.87
Peddlers of merchandise . . . . .	25,137.12	3,519.40	28,656.52
Commercial brokers . . . . .	85.61	21.41	107.02
Pawnbrokers . . . . .	400.00		400.00
Theaters, museums, cinematographs, and concert halls . . . . .	985.00	25.00	1,010.00
Circuses . . . . .	50.00		50.00
Billiard rooms . . . . .	211.00	15.00	226.00
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants . . . . .	3,412.50	118.13	3,530.63
Chiroprodists, manicurists, tattooers, and masseurs . . . . .	10.00		10.00
Pharmacists and farriers . . . . .	1,115.00	10.00	1,125.00
Boxing or sparring exhibitions . . . . .	300.00		300.00
Cockpits . . . . .	19,765.00	132.50	19,897.50
Cockfights . . . . .	6,264.50	35.00	6,299.50
Opticians and dental surgeons . . . . .	320.00		320.00
Midwives and cirujanos ministrantes in medicine and dentistry . . . . .	7.50		7.50
Procuradores judiciales, business agents, insurance agents, and subagents . . . . .	940.00	10.00	950.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc. . . . .	770.00		770.00
Money lenders . . . . .	150.00		150.00
Banks and bankers . . . . .	262.06		262.06
Mines . . . . .	1.00		1.00
Registered dealers in prohibited drugs—			
Dealers in preparations containing small quantities of drugs . . . . .	4.00		4.00
Physicians, dentists, veterinary surgeons and others . . . . .	199.50	5.00	204.50
Retail dealers . . . . .	236.00	20.00	256.00
Weights and measures . . . . .	4,032.10	4,010.00	8,042.10
<b>Cedulas:</b>			
Class B. Delinquent at ₱2 . . . . .	16.00	16.00	32.00
E. Fines . . . . .		36.00	36.00
F. Regular at ₱2 . . . . .	227,842.00		227,842.00
G. Delinquent at ₱4 . . . . .	8,960.00	8,960.00	17,920.00
H. Special at ₱2 . . . . .	1,016.00		1,016.00
I. Road and bridge tax at ₱1 . . . . .	7.00		7.00
K. Delinquent road and bridge tax at ₱2 . . . . .	5.00	5.00	10.00
M. Delinquent from May 1 to June 30, at ₱3 . . . . .	5,448.00	2,724.00	8,172.00
N. Delinquent from May 1 to June 30, at ₱1.50 . . . . .	1.00	.50	1.50

## Statement of internal-revenue collections in each province, etc.—Continued

## PANGASINAN—Continued

Item.	Taxes.	Fines and penalties.	Total.
Franchise taxes . . . . .	₱124.10		₱124.10
Income tax . . . . .	7,027.97	₱73.90	7,101.87
Documentary stamp tax . . . . .	12,438.53		12,438.53
Inheritance tax . . . . .	151.41	5.00	156.41
Incidental revenue:			
Revenue from public forests—			
First group timber . . . . .	5,590.04	2,045.94	7,635.98
Second group timber . . . . .	3,172.42	777.70	3,950.12
Third group timber . . . . .	1,609.90	126.04	1,735.94
Fourth group timber . . . . .	469.68	98.54	568.22
Firewood (bacauan and tañgal) . . . . .	1,113.83	120.13	1,233.96
Firewood (other wood) . . . . .	442.78	82.32	525.10
Minor forest products . . . . .	1,700.00	200.65	1,900.65
Miscellaneous stamp collections . . . . .		111.62	111.62
Service income:			
Justice of the peace fines and fees . . . . .	15,278.24	3,262.88	18,541.12
Total collections . . . . .	701,919.05	38,391.01	740,310.06
Other collections:			
Tobacco inspection fees . . . . .	254.00		254.00
Grand total . . . . .	702,173.05	38,391.01	740,564.06

## Statement of internal-revenue collections in each province, etc.—Continued

## RIZAL

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Domestic—			
Manufactured tobacco.....	₱5,791.20		₱5,791.20
Cigars.....	1,311.00		1,311.00
License, business, and occupation taxes:			
Retail liquor dealers.....	1,296.00	₱25.00	1,321.00
Retail vino dealers.....	9,062.00	101.00	9,163.00
Wholesale liquor dealers.....	1,275.00	100.00	1,375.00
Retail dealers in fermented liquors.....	2,399.50	40.00	2,439.50
Retail dealers in tuba, basi, tapuy, etc.....	35.00		35.00
Dealers in manufactured tobacco.....	16,224.00	468.50	16,692.50
Manufacturers of chewing and smoking tobacco.....	140.00	1.25	141.25
Manufacturers of cigars and cigarettes.....	380.00	25.00	405.00
Wholesale peddlers of tobacco products.....	140.00	10.00	150.00
Wholesale peddlers of alcoholic products.....	150.00		150.00
Retail peddlers of tobacco products.....	64.00		64.00
Retail leaf tobacco dealers.....	35.00		35.00
Merchants and manufacturers.....	56,089.85	945.78	57,035.63
Printers, publishers, and lithographers.....	22.86	3.07	25.93
Common carriers.....	3,647.32	468.03	4,115.35
Contractors, warehousemen, and others.....	9,862.36	602.47	10,464.83
Peddlers of merchandise.....	9,783.12	628.17	10,411.29
Real-estate brokers.....	266.67	18.80	285.47
Pawnbrokers.....	300.00		300.00
Theaters, museums, cinematographs, and concert halls.....	1,970.00	22.50	1,992.50
Billiard rooms.....	577.50	37.50	615.00
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants.....	2,537.50	48.13	2,585.63
Chiropodists, manicurists, tattooers, and masseurs.....	40.00		40.00
Pharmacists and farriers.....	1,060.00	21.25	1,081.25
Race tracks.....	2,400.00		2,400.00
Boxing or sparring exhibitions.....	750.00		750.00
Cockpits.....	47,865.00	15.00	47,880.00
Cockfights.....	7,126.64		7,126.64
Opticians and dental surgeons.....	710.00	5.00	715.00
Midwives and cirujanos ministrantes in medicine and dentistry.....	17.50		17.50
Procuradores judiciales, business agents, insurance agents, and subagents.....	280.00	15.00	295.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.....	250.00	10.00	260.00
Money lenders.....	600.00		600.00
Registered dealers in prohibited drugs—			
Dealers in preparations containing small quantities of drugs.....	45.00		45.00
Physicians, dentists, veterinary surgeons and others.....	229.00		229.00
Retail dealers.....	346.00	10.00	356.00
Weights and measures.....	3,033.50	1,753.25	4,786.75
Cedulas:			
Class B. Delinquent at ₱2.....	30.00	30.00	60.00
F. Regular at ₱2.....	91,744.00		91,744.00
G. Delinquent at ₱4.....	4,450.00	4,450.00	8,900.00
H. Special at ₱2.....	670.00		670.00
M. Delinquent from May 1 to June 30, at ₱3.....	1,364.00	682.00	2,046.00
Income tax.....	174.66	182.65	357.31
Documentary stamp tax.....	2,635.00		2,635.00
Inheritance tax.....	358.37	10.00	368.37
Incidental revenue:			
Revenue from public forests—			
First group timber.....	226.77	74.56	301.33
Second group timber.....	238.78	123.25	362.03
Third group timber.....	137.05	91.39	228.44
Fourth group timber.....	312.59	142.41	455.00
Firewood (bacauan and tañgal).....	16.78	2.34	19.12
Firewood (other wood).....	524.27	53.26	577.53
Minor forest products.....	1,607.32	95.86	1,703.18
Miscellaneous stamp collections.....		4.04	4.04
Service income:			
Justice of the peace fines and fees.....	12,056.99	8,565.79	20,622.78
<b>Total collections.....</b>	<b>304,659.10</b>	<b>19,882.25</b>	<b>324,541.35</b>



## Statement of internal-revenue collections in each province, etc.—Continued

## ROMBLON

Item.	Taxes.	Fines and penalties.	Total.
<b>License, business, and occupation taxes:</b>			
Retail liquor dealers.....	P60.00		P60.00
Retail vino dealers.....	1,170.00	P3.75	1,173.75
Wholesale liquor dealers.....	570.00		570.00
Retail dealers in fermented liquors.....	248.00		248.00
Retail dealers in tuba, basi, tapuy, etc.....	3,342.50	31.26	3,373.76
Dealers in manufactured tobacco.....	1,002.00		1,002.00
Retail peddlers of tobacco products.....	12.00		12.00
Retail leaf tobacco dealers.....	370.00		370.00
Merchants and manufacturers.....	16,398.02	130.15	16,528.17
Common carriers.....	261.53	11.14	272.67
Contractors, warehousemen, and others.....	35.33	.20	35.53
Peddlers of merchandise.....	1,230.77	2.97	1,233.74
Commercial brokers.....	206.10		206.10
Billiard rooms.....	31.50		31.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public ac- countants.....	225.00		225.00
Cockpits.....	2,511.00	25.00	2,536.00
Cockfights.....	420.50		420.50
Opticians and dental surgeons.....	50.00		50.00
Procuradores judiciales, business agents, in- surance agents, and subagents.....	40.00		40.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.....	40.00		40.00
Weights and measures.....	450.00	297.50	747.50
<b>Cedulas:</b>			
Class F. Regular at P2.....	22,826.00		22,826.00
G. Delinquent at P4.....	2,650.00	2,650.00	5,300.00
H. Special at P2.....	76.00		76.00
K. Delinquent road and bridge tax at P2 M. Delinquent from May 1 to June 30, at P3.....	1.00	1.00	2.00
	604.00	302.00	906.00
Income tax.....	180.33		180.33
Documentary stamp tax.....	642.20		642.20
Inheritance tax.....	464.24	20.00	484.24
<b>Incidental revenue:</b>			
Revenue from public forests—			
First group timber.....	1,762.41	107.64	1,870.05
Second group timber.....	6,816.63	190.55	7,007.18
Third group timber.....	310.78	118.91	429.69
Fourth group timber.....	118.45	40.22	158.67
Firewood (bacauan and tañgal).....	35.50	11.10	46.60
Firewood (other wood).....	99.28	6.00	105.28
Minor forest products.....	1,082.51	35.10	1,117.61
Miscellaneous stamp collections.....		2.20	2.20
<b>Service income:</b>			
Justice of the peace fines and fees.....	2,206.18	575.00	2,781.18
<b>Total collections.....</b>	<b>68,549.76</b>	<b>4,561.69</b>	<b>73,111.45</b>

## Statement of internal-revenue collections in each province, etc.—Continued

## SAMAR

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Domestic—			
Distilled spirits . . . . .	₱1,053.63		₱1,053.63
License, business, and occupation taxes:			
Distillers . . . . .	225.00	₱25.00	250.00
Retail liquor dealers . . . . .	897.00		897.00
Retail vino dealers . . . . .	3,956.00	103.00	4,059.00
Wholesale liquor dealers . . . . .	3,045.00		3,045.00
Retail dealers in fermented liquors . . . . .	1,120.00		1,120.00
Retail dealers in tuba, basi, tapuy, etc. . . . .	26,342.70	557.13	26,899.83
Wholesale dealers in fermented liquors . . . . .	150.00		150.00
Dealers in manufactured tobacco . . . . .	7,048.00	70.00	7,118.00
Wholesale peddlers of tobacco products . . . . .	60.00		60.00
Wholesale peddlers of alcoholic products . . . . .	30.00		30.00
Retail peddlers of tobacco products . . . . .	33.00		33.00
Retail peddlers of alcoholic products . . . . .	103.00		103.00
Retail leaf tobacco dealers . . . . .	8,905.00	94.00	8,999.00
Merchants and manufacturers . . . . .	141,856.75	1,852.72	143,709.47
Printers, publishers, and lithographers . . . . .	4.96		4.96
Common carriers . . . . .	1,865.31	47.00	1,912.31
Contractors, warehousemen, and others . . . . .	4,066.13	109.38	5,155.51
Peddlers of merchandise . . . . .	10,638.95	818.03	11,456.98
Commercial brokers . . . . .	2,281.80	398.62	2,680.42
Theaters, museums, cinematographs, and concert halls . . . . .	110.00		110.00
Billiard rooms . . . . .	268.50	5.00	273.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants . . . . .	725.00		725.00
Pharmacists and farriers . . . . .	80.00		80.00
Chiropodists, manicurists, tattooers, and masseurs . . . . .	10.00		10.00
Cockpits . . . . .	19,907.00	85.00	19,992.00
Cockfights . . . . .	4,206.65	42.00	4,248.65
Opticians and dental surgeons . . . . .	40.00		40.00
Midwives and cirujanos ministrantes in medicine and dentistry . . . . .	12.50	5.00	17.50
Procuradores judiciales, business agents, insurance agents, and subagents . . . . .	90.00	10.00	100.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc. . . . .	410.00		410.00
Money lenders . . . . .	100.00	60.00	160.00
Registered dealers in prohibited drugs—			
Physicians, dentists, veterinary surgeons, and others . . . . .	36.00		36.00
Retail dealers . . . . .	48.00	20.00	68.00
Weights and measures . . . . .	3,821.80	1,397.00	5,218.80
Cedulas:			
Class B. Delinquent at ₱4 . . . . .	112.00	112.00	224.00
F. Regular at ₱2 . . . . .	140,926.00		140,926.00
G. Delinquent at ₱4 . . . . .	9,466.00	9,466.00	18,932.00
H. Special at ₱2 . . . . .	206.00		206.00
M. Delinquent from May 1 to June 30, at ₱3 . . . . .	5,640.00	2,820.00	8,460.00
Income tax . . . . .	7,569.05	40.00	7,609.05
Documentary stamp tax . . . . .	2,082.96		2,082.96
Inheritance tax . . . . .	120.15	10.00	130.15
Incidental revenue:			
Revenue from public forests—			
First group timber . . . . .	7,473.18	3,523.51	10,996.69
Second group timber . . . . .	1,213.39	1,018.33	2,231.72
Third group timber . . . . .	1,772.18	1,345.66	3,117.84
Fourth group timber . . . . .	775.60	534.33	1,309.93
Firewood (bacauan and tañgal) . . . . .	375.19	161.37	536.56
Firewood (other wood) . . . . .	764.36	108.17	872.53
Minor forest products . . . . .	4,444.69	1,352.67	5,797.36
Miscellaneous stamp collections . . . . .		29.29	29.29
Service income:			
Justice of the peace fines and fees . . . . .	15,279.00	3,523.33	18,802.33
Total collections . . . . .	438,107.43	29,743.54	467,850.97

## Statement of internal-revenue collections in each province, etc.—Continued

## SORSOGON

Item.	Taxes.	Fines and penalties.	Total.
<b>License, business, and occupation taxes:</b>			
Distillers.....		₱50.00	₱50.00
Retail liquor dealers.....	₱723.00		723.00
Retail vino dealers.....	3,038.00	67.25	3,105.25
Wholesale liquor dealers.....	4,290.00		4,290.00
Retail dealers in fermented liquors.....	640.00		640.00
Retail dealers in tuba, basi, tapuy, etc.....	860.00	4.26	864.26
Wholesale dealers in fermented liquors.....	150.00		150.00
Dealers in manufactured tobacco.....	11,764.00	145.00	11,909.00
Manufacturers of chewing and smoking tobacco.....	5.00		5.00
Manufacturers of cigars and cigarettes.....	5.00		5.00
Retail peddlers of tobacco products.....	36.00		36.00
Retail leaf tobacco dealers.....	285.00	10.00	295.00
Merchants and manufacturers.....	98,474.19	1,288.71	99,762.90
Printers, publishers, and lithographers.....	8.32		8.32
Common carriers.....	696.38	17.46	713.84
Contractors, warehousemen, and others.....	1,399.36	91.62	1,490.98
Peddlers of merchandise.....	3,083.49	225.36	3,308.85
Commercial brokers.....	1,278.31	5.00	1,283.31
Real-estate brokers.....	140.00		140.00
Theaters, museums, cinematographs, and concert halls.....	210.00	6.25	216.25
Billiard rooms.....	322.50	10.00	332.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants.....	975.00	66.24	1,041.24
Boxing or sparring exhibitions.....	150.00		150.00
Pharmacists and farriers.....	130.00		130.00
Cockpits.....	7,169.05	35.05	7,204.10
Cockfights.....	1,351.75	20.00	1,371.75
Opticians and dental surgeons.....	10.00		10.00
Midwives and cirujanos ministrantes in medicine and dentistry.....	10.00	1.50	11.50
Procuradores judiciales, business agents, insurance agents, and subagents.....	220.00	5.00	225.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.....	220.00		220.00
Mines.....	489.90		489.90
Registered dealers in prohibited drugs—			
Dealers in preparations containing small quantities of drugs.....	198.00	19.00	217.00
Physicians, dentists, veterinary surgeons, and others.....	24.00		24.00
Retail dealers.....	40.00		40.00
Weights and measures.....	2,248.60	827.00	3,075.60
<b>Cedulas:</b>			
Class B. Delinquent at ₱2.....	13.00	13.00	26.00
F. Regular at ₱2.....	50,220.00		50,220.00
G. Delinquent at ₱4.....	4,980.00	4,980.00	9,960.00
H. Special at ₱2.....	70.00		70.00
K. Delinquent road and bridge tax ₱2.....	1.00	1.00	2.00
M. Delinquent from May 1 to June 30, at ₱3.....	1,998.00	999.00	2,997.00
Income tax.....	2,969.84	174.14	3,143.98
Documentary stamp tax.....	1,828.79	20.00	1,848.79
Inheritance tax.....	142.71	10.90	153.61
<b>Incidental revenue:</b>			
Revenue from public forests—			
First group timber.....	9,038.26	498.16	9,536.42
Second group timber.....	2,993.65	102.85	3,096.50
Third group timber.....	1,164.67	188.21	1,352.88
Fourth group timber.....	1,196.28	150.07	1,346.35
Firewood (bacauan and tañgal).....	1,261.90	93.31	1,355.21
Firewood (other wood).....	159.97	18.56	178.53
Minor forest products.....	2,328.10	248.93	2,577.03
Lease of forest land.....	66.00		66.00
Miscellaneous stamp collections.....		25.80	25.80
<b>Service income:</b>			
Justice of the peace fines and fees.....	9,669.83	878.87	10,548.70
<b>Total collections.....</b>	<b>230,746.85</b>	<b>11,297.50</b>	<b>242,044.35</b>

## Statement of internal-revenue collections in each province, etc.—Continued

## SULU

Item.	Taxes.	Fines and penalties.	Total.
<b>Excise tax:</b>			
<b>Domestic—</b>			
Manufactured tobacco.....	P120.90		P120.90
<b>Imported—</b>			
Distilled spirits.....	112.80		112.80
Fermented liquors.....	66.70		66.70
Manufactured tobacco.....	8,049.07		8,049.07
Matches.....	1,604.60		1,604.60
Wines and imitations.....	14.40		14.40
Coal and coke.....	183.43		183.43
<b>License, business, and occupation taxes:</b>			
Retail liquor dealers.....	255.00		255.00
Retail vino dealers.....	75.00	P20.00	95.00
Wholesale liquor dealers.....	240.00		40.00
Retail dealers in fermented liquors.....	180.00		180.00
Retail dealers in tuba, basi, tapuy, etc.....	25.00		25.00
Wholesale dealers in fermented liquors.....	240.00		240.00
Dealers in manufactured tobacco.....	2,504.00	81.30	2,585.30
Manufacturers of chewing and smoking tobacco.....	5.00		5.00
Retail peddlers of tobacco products.....	327.00	20.00	347.00
Retail leaf tobacco dealers.....	1,305.00	5.00	1,310.00
Merchants and manufacturers.....	50,944.99	349.57	51,294.56
Printers, publishers, and lithographers.....	10.72		10.72
Common carriers.....	998.43		998.43
Contractors, warehousemen, and others.....	1,914.61	25.37	1,939.98
Peddlers of merchandise.....	2,035.88	42.38	2,078.26
Commercial brokers.....	1,415.44	179.57	1,595.01
Stockbrokers.....	160.00		160.00
Real-estate brokers.....	82.00		82.00
Pawnbrokers.....	1,100.00		1,100.00
Theaters, museums, cinematographs, and concert halls.....	100.00		100.00
Billiard rooms.....	117.50		117.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants.....	275.00	5.00	280.00
Boxing or sparring exhibitions.....	150.00		150.00
Chiropodists, manicurists, tattooers, and masseurs.....	10.00		10.00
Pharmacists and farriers.....	10.00		10.00
Cockpits.....	2,420.00		2,420.00
Cockfights.....	278.00		278.00
Opticians and dental surgeons.....	20.00		20.00
Midwives and cirujanos ministrantes in medicine, and dentistry.....	5.00		5.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.....	80.00		80.00
Money lenders.....	150.00	20.00	170.00
Registered dealers in prohibited drugs—			
Physicians, dentists, veterinary surgeons and others.....	1.50		1.50
Pearl fisheries.....	2,085.00		2,085.00
Weights and measures.....	465.90	461.30	927.20
<b>Cedulas:</b>			
Class F. Regular at P2.....	39,120.00		39,120.00
G. Delinquent at P4.....	1,996.00	1,996.00	3,992.00
H. Special at P2.....	174.00		174.00
M. Delinquent from May 1 to June 30, at P3.....	488.00	244.00	732.00
<b>Income tax.....</b>	<b>1,566.78</b>	<b>206.57</b>	<b>1,773.35</b>
<b>Documentary stamp tax.....</b>	<b>635.22</b>	<b>5.00</b>	<b>640.22</b>
<b>Inheritance tax.....</b>	<b>119.00</b>	<b>21.54</b>	<b>140.54</b>
<b>Incidental revenue:</b>			
<b>Revenue from public forests—</b>			
First group timber.....	9,215.04	7.67	9,222.71
Second group timber.....	657.92	48.88	706.80
Third group timber.....	1,294.17	8.16	1,302.33
Fourth group timber.....	254.61	92.79	347.40
Firewood (bacauan and tañgal).....	925.00	206.94	1,131.94
Minor forest products.....	1,364.18	338.08	1,702.26
<b>Service income:</b>			
Justice of the peace fines and fees.....	1,085.35	1,476.52	2,561.87
<b>Total collections.....</b>	<b>139,033.14</b>	<b>5,861.64</b>	<b>144,894.78</b>

## Statement of internal-revenue collections in each province, etc.—Continued

## SURIGAO

Item.	Taxes.	Fines and penalties.	Total.
<b>License, business, and occupation taxes:</b>			
Retail liquor dealers.....	₱180.00	₱20.00	₱200.00
Retail vino dealers.....	2,605.00	180.60	2,785.60
Wholesale liquor dealers.....	2,190.00	140.00	2,330.00
Retail dealers in fermented liquors.....	172.50		172.50
Retail dealers in tuba, basi, tapuy, etc.....	6,892.50	237.00	7,129.50
Dealers in manufactured tobacco.....	824.00	47.50	871.50
Manufacturers of chewing and smoking tobacco.....	15.00		15.00
Retail peddlers of alcoholic products.....	15.00		15.00
Retail leaf tobacco dealers.....	3,485.00	15.00	3,500.00
Merchants and manufacturers.....	44,528.70	714.24	45,242.94
Common carriers.....	275.01		275.01
Contractors, warehousemen, and others.....	262.78	12.50	275.28
Peddlers of merchandise.....	1,430.29	96.26	1,526.55
Commercial brokers.....	1,694.85	10.00	1,704.85
Billiard rooms.....	200.00		200.00
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public ac- countants.....	350.00		350.00
Pharmacists and farriers.....	40.00		40.00
Cockpits.....	5,219.75	10.00	5,229.75
Cockfights.....	835.00	25.00	860.00
Opticians, and dental surgeons.....	40.00		40.00
Procuradores judiciales, business agents in- surance agents, and subagents.....	70.00		70.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.....	100.00		100.00
Money lenders.....	100.00	10.00	110.00
Registered dealers in prohibited drugs— Physicians, dentists, veterinary surgeons, and others.....	9.00		9.00
Retail dealers.....	24.00		24.00
Weights and measures.....	968.10	1,080.10	2,048.20
<b>Cedulas:</b>			
Class B. Delinquent at ₱2.....	5.00	5.00	10.00
F. Regular at ₱2.....	48,986.00		48,986.00
G. Delinquent at ₱4.....	4,214.00	4,214.00	8,428.00
H. Special at ₱2.....	174.00		174.00
M. Delinquent from May 1 to June 30, at ₱3.....	2,818.00	1,409.00	4,227.00
Income tax.....	6,722.40	150.00	6,872.40
Documentary stamp tax.....	726.14	10.00	736.14
<b>Incidental revenue:</b>			
Revenue from public forests—			
First group timber.....	2,084.35	1,208.16	3,292.51
Second group timber.....	362.63	42.24	404.87
Third group timber.....	476.55	81.79	558.34
Fourth group timber.....	99.76	60.39	160.15
Firewood (bacauan and tañgal).....	561.04	67.87	628.91
Firewood (other wood).....	13.53	8.48	22.01
Minor forest products.....	5,147.91	818.41	5,966.32
Miscellaneous stamp collections.....		1.00	1.00
<b>Service income:</b>			
Justice of the peace fines and fees.....	3,758.61	1,261.50	5,020.11
<b>Total collections.....</b>	<b>148,676.40</b>	<b>11,936.04</b>	<b>160,612.44</b>

## Statement of internal-revenue collections in each province, etc.—Continued

## TARLAC

Item.	Taxes.	Fines and penalties.	Total.
<b>License, business, and occupation taxes:</b>			
Distillers.....	P75.00	P200.00	P275.00
Retail liquor dealers.....	465.00		465.00
Retail vino dealers.....	6,150.00	176.00	6,326.00
Wholesale liquor dealers.....	5,160.00	70.00	5,230.00
Retail dealers in fermented liquors.....	1,002.50		1,002.50
Retail dealers in tuba, basi, tapuy, etc.....	92.50	50.00	142.50
Dealers in manufactured tobacco.....	6,122.00	201.00	6,323.00
Retail peddlers of tobacco.....	52.00		52.00
Retail peddlers of alcoholic products.....	15.00		15.00
Retail leaf tobacco dealers.....	230.00	5.00	235.00
Merchants and manufacturers.....	55,886.42	2,406.04	58,292.46
Printers, publishers, and lithographers.....	4.53		4.53
Common carriers.....	673.32	50.90	724.22
Contractors, warehousemen and others.....	2,174.03	332.84	2,506.87
Peddlers of merchandise.....	4,746.17	436.81	5,182.98
Commercial brokers.....	40.00	20.00	60.00
Real-estate brokers.....	186.11		186.11
Theaters, museums, cinematographs, and concert halls.....	390.00		390.00
Billiard rooms.....	82.50		82.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants.....	1,775.00	75.00	1,850.00
Boxing or sparring exhibitions.....	150.00		150.00
Pharmacists and farriers.....	275.00	5.00	280.00
Cockpits.....	13,814.25	45.00	13,859.25
Cockfights.....	2,496.25	60.00	2,556.25
Opticians and dental surgeons.....	130.00	20.00	150.00
Midwives and cirujanos ministrantes in medicine, and dentistry.....	12.50	5.00	17.50
Procuradores judiciales, business agents, insurance agents, and subagents.....	260.00	5.00	265.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.....	210.00	5.00	215.00
Money lenders.....	600.00		600.00
Registered dealers in prohibited drugs—			
Dealers in preparations containing small quantities of drugs.....	14.00		14.00
Physicians, dentists, veterinary surgeons, and others.....	66.00		66.00
Retail dealers.....	132.00	5.00	137.00
Weights and measures.....	1,498.30	1,412.60	2,910.90
<b>Cedulas:</b>			
Class B. Delinquent at P2.....	21.00	21.00	42.00
F. Regular at P2.....	76,010.00		76,010.00
G. Delinquent at P4.....	3,158.00	3,158.00	6,316.00
H. Special at P2.....	366.00		366.00
M. Delinquent from May 1 to June 30, at P3.....	1,742.00	871.00	2,613.00
Income tax.....	16,299.43		16,299.43
Documentary stamp tax.....	3,417.20		3,417.20
<b>Incidental revenue:</b>			
Revenue from public forests—			
First group timber.....	536.46	227.83	764.29
Second group timber.....	226.87	55.53	282.40
Third group timber.....	55.24	24.18	79.42
Fourth group timber.....	50.66	35.16	85.82
Firewood (bacauan and tañgal).....	3.10	.10	3.20
Firewood (other wood).....	98.57	45.90	144.47
Minor forest products.....	1,049.46	265.01	1,314.47
<b>Service income:</b>			
Justice of the peace fines and fees.....	7,551.62	947.31	8,498.93
<b>Total collections.....</b>	<b>215,565.99</b>	<b>11,237.21</b>	<b>226,803.20</b>
<b>Other collections:</b>			
Tobacco inspection fees.....	119.38		119.38
<b>Grand total.....</b>	<b>215,685.37</b>	<b>11,237.21</b>	<b>226,922.58</b>

## Statement of internal-revenue collections in each province, etc.—Continued

## TAYABAS

Item.	Taxes.	Fines and penalties.	Total.
<b>Excise tax:</b>			
<b>Domestic—</b>			
Distilled spirits . . . . .	₱80,193.84	₱844.00	₱81,037.84
<b>License, business, and occupation taxes:</b>			
Distillers . . . . .	4,050.00	1,190.00	5,240.00
Rectifiers of distilled spirits . . . . .		(240.00)	(240.00)
Retail liquors dealers . . . . .	465.00		465.00
Retail vino dealers . . . . .	8,729.00	332.00	9,061.00
Wholesale liquor dealers . . . . .	5,670.00	140.00	5,810.00
Retail dealers in fermented liquors . . . . .	2,640.00	10.00	2,650.00
Retail dealers in tuba, basi, tapuy, etc. . . . .	580.00	138.00	718.00
Wholesale dealers in fermented liquors . . . . .	540.00	70.00	610.00
Dealers in manufactured tobacco . . . . .	15,606.00	335.50	15,941.50
Wholesale peddlers of alcoholic products . . . . .	120.00		120.00
Retail peddlers of tobacco . . . . .	408.00		408.00
Retail peddlers of alcoholic products . . . . .	30.00		30.00
Retail leaf tobacco dealers . . . . .	75.00		75.00
Merchants and manufacturers . . . . .	146,690.89	2,153.53	148,844.42
Printers, publishers, and lithographers . . . . .	27.32		27.32
Common carriers . . . . .	3,620.36	287.38	3,907.74
Contractors, warehousemen, and others . . . . .	5,108.07	340.22	5,448.29
Peddlers of merchandise . . . . .	22,126.00	1,001.52	23,127.52
Commercial brokers . . . . .	473.47	58.37	531.84
Real-estate brokers . . . . .	400.00	12.00	412.00
Theaters, museums, cinematographs, and concert halls . . . . .	1,150.00	5.00	1,155.00
Billiard rooms . . . . .	827.00	25.00	852.00
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants . . . . .	3,450.00	80.00	3,530.00
Chiropodists, manicurists, tattooers, and masseurs . . . . .	125.00	5.00	130.00
Pharmacists and farriers . . . . .	1,175.00	10.00	1,185.00
Racetracks . . . . .	200.00		200.00
Cockpits . . . . .	26,673.00	25.00	26,698.00
Cockfights . . . . .	4,644.85	58.75	4,703.60
Opticians and dental surgeons . . . . .	700.00	20.00	720.00
Midwives and cirujanos ministrantes in medicine and dentistry . . . . .	1,267.50	50.00	1,317.50
Procuradores judiciales, business agents, insurance agents, and subagents . . . . .	180.00		180.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc. . . . .	520.00	50.00	570.00
Money lenders . . . . .	850.00	175.00	1,025.00
Boxing or sparring exhibitions . . . . .	150.00		150.00
Registered dealers in prohibited drugs—			
Dealers in preparations containing small quantities of drugs . . . . .	22.00		22.00
Physicians, dentists, veterinary surgeons, and others . . . . .	228.50	19.50	248.00
Retail dealers . . . . .	429.00		429.00
Weights and measures . . . . .	2,770.25	3,086.51	5,856.76
<b>Cedulas:</b>			
Class B. Delinquent at ₱2 . . . . .	11.00	11.00	22.00
F. Regular at ₱2 . . . . .	107,040.00		107,040.00
G. Delinquent at ₱4 . . . . .	7,000.00	7,000.00	14,000.00
H. Special at ₱2 . . . . .	436.00		436.00
I. Road and bridge tax ₱1 . . . . .	2.00		2.00
K. Delinquent road and bridge tax ₱2 . . . . .	3.00	3.00	6.00
M. Delinquent from May 1 to June 30, at ₱3 . . . . .	2,472.00	1,236.00	3,708.00
Franchise tax . . . . .	715.57	2.99	718.56
Income tax . . . . .	21,584.06	140.91	21,724.97
Documentary stamp tax . . . . .	7,521.80	10.00	7,531.80
Inheritance tax . . . . .	4,858.95	15.00	4,873.95
<b>Incidental revenue:</b>			
Revenue from public forests—			
First group timber . . . . .	29,840.91	634.98	30,475.89
Second group timber . . . . .	3,472.58	553.18	4,025.76
Third group timber . . . . .	3,122.88	638.60	3,761.48
Fourth group timber . . . . .	1,720.62	319.97	2,040.59
Firewood (bacauan and tañgal) . . . . .	6,067.06	317.18	6,384.24
Firewood (other wood) . . . . .	3,440.51	1,326.02	4,766.53
Minor forest products . . . . .	13,920.49	1,266.78	15,187.27
Lease of forest land . . . . .	51.15		51.15
Miscellaneous stamp collections . . . . .		960.24	960.24
<b>Service income:</b>			
Justice of the peace fines and fees . . . . .	14,046.60	7,219.89	21,266.49
<b>Total collections . . . . .</b>	<b>570,242.23</b>	<b>31,938.02</b>	<b>602,180.25</b>

## Statement of internal-revenue collections in each province, etc.—Continued

## ZAMBALES

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail liquor dealers . . . . .	P405.00	P5.00	P410.00
Retail vino dealers . . . . .	2,853.00	125.75	2,978.75
Wholesale liquor dealers . . . . .	1,350.00		1,350.00
Retail dealers in fermented liquors . . . . .	697.50	5.00	702.50
Retail dealers in tuba, basi, tapuy, etc. . . . .	40.00		40.00
Wholesale dealers in fermented liquors . . . . .	430.00		430.00
Dealers in manufactured tobacco . . . . .	4,262.00	110.00	4,372.00
Retail peddlers of tobacco products . . . . .	416.00	17.00	433.00
Retail peddlers of alcoholic products . . . . .	75.00		75.00
Retail leaf tobacco dealers . . . . .	15.00		15.00
Merchants and manufacturers . . . . .	25,345.85	836.27	26,182.12
Printers, publishers, and lithographers . . . . .	11.71		11.71
Common carriers . . . . .	1,177.20	249.34	1,426.54
Contractors, warehousemen, and others . . . . .	1,883.19	194.68	2,077.87
Peddlers of merchandise . . . . .	2,833.37	349.87	3,183.24
Commercial brokers . . . . .	342.83	63.46	406.29
Stockbrokers . . . . .	220.00		220.00
Theaters, museums, cinematographs, and concert halls . . . . .	300.00		300.00
Billiard rooms . . . . .	167.50		167.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants . . . . .	350.00		350.00
Chiropodists, manicurists, tattooers, and masseurs . . . . .	20.00		20.00
Pharmacists and farriers . . . . .	20.00		20.00
Cockpits . . . . .	2,397.50		2,397.50
Cockfights . . . . .	1,005.05		1,005.05
Opticians, and dental surgeons . . . . .	80.00	2.50	82.50
Midwives and cirujanos ministrantes in medicine and dentistry . . . . .	85.00	2.52	87.52
Procuradores judiciales, business agents, insurance agents, and subagents . . . . .	240.00	35.00	275.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco etc. . . . .	170.00		170.00
Registered dealers in prohibited drugs—			
Physicians, dentists, veterinary surgeons and others . . . . .	12.00		12.00
Retail dealers . . . . .	12.00		12.00
Weights and measures . . . . .	656.10	714.00	1,370.10
Cedulas:			
Class F. Regular at P2 . . . . .	37,420.00		37,420.00
G. Delinquent at P4 . . . . .	986.00	986.00	1,972.00
H. Special at P2 . . . . .	288.00		288.00
M. Delinquent from May 1 to June 30, at P3 . . . . .	784.00	392.00	1,176.00
Income tax . . . . .	590.22	70.00	660.22
Documentary stamp tax . . . . .	1,259.54		1,259.54
Inheritance tax . . . . .		5.00	5.00
Incidental revenue:			
Revenue from public forests—			
First group timber . . . . .	1,615.30	740.30	2,355.60
Second group timber . . . . .	1,714.47	74.84	1,789.31
Third group timber . . . . .	2,087.20	170.01	2,257.21
Fourth group timber . . . . .	651.80	44.10	695.90
Firewood (bacauan and tañgal) . . . . .	532.16	7.15	539.31
Firewood (other wood) . . . . .	536.88	29.94	566.82
Minor forest products . . . . .	1,831.02	43.68	1,874.70
Miscellaneous stamp collections . . . . .		.50	.50
Service income:			
Justice of the peace fines and fees . . . . .	3,266.00	1,306.11	4,572.11
Total collections . . . . .	101,435.39	6,580.02	108,015.41



## Statement of internal-revenue collections in each province, etc.—Continued

## ZAMBOANGA

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Imported—			
Distilled spirits.....	₱1,823.76		₱1,823.76
Fermented liquors.....	288.70		288.70
Manufactured tobacco.....	1,352.01		1,352.01
Matches.....	1,561.40		1,561.40
Wines and imitations.....	74.20		74.20
Kerosene or petroleum.....	12,774.38		12,774.38
Naphtha, gasoline, and all lighter products of distillation.....	10,250.51		10,250.51
Coal and coke.....	192.42		192.42
License, business, and occupation taxes:			
Retail liquor dealers.....	855.00		855.00
Retail vino dealers.....	559.50	₱15.00	574.50
Wholesale liquor dealers.....	1,275.00	100.00	1,375.00
Retail dealer in fermented liquors.....	615.00		615.00
Retail dealer in tuba, basi, tapuy, etc.....	3,555.00	227.50	3,782.50
Wholesale dealers in fermented liquors.....	825.00	100.00	925.00
Dealers in manufactured tobacco.....	5,510.00	578.00	6,088.00
Manufacturers of chewing and smoking tobacco.....	5.00		5.00
Wholesale peddlers of tobacco products.....	180.00	10.00	190.00
Wholesale peddlers of alcoholic products.....	60.00		60.00
Retail peddlers of tobacco products.....	188.00	21.00	209.00
Retail leaf tobacco dealers.....	1,855.00	34.25	1,889.25
Merchants and manufacturers.....	172,207.10	1,608.34	173,815.44
Printers, publishers, and lithographers.....	158.91		158.91
Common carriers.....	3,616.53	38.02	3,654.55
Contractors, warehousemen, and others.....	5,865.21	332.60	6,197.81
Peddlers of merchandise.....	8,842.01	831.78	9,673.79
Commercial brokers.....	3,263.54	379.82	3,643.36
Stock brokers.....	460.00		460.00
Real-estate brokers.....	846.55	10.00	856.55
Customs and immigration brokers.....	620.00	10.00	630.00
Pawnbrokers.....	1,200.00		1,200.00
Theaters, museums, cinematographs, and concert halls.....	435.00		435.00
Billiard rooms.....	322.50	15.00	337.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants.....	1,325.00	25.00	1,350.00
Boxing or sparring exhibitions.....	300.00		300.00
Pharmacists and farriers.....	310.00	5.00	315.00
Cockpits.....	31,288.80	20.00	31,308.80
Cockfights.....	1,727.50	10.00	1,737.50
Opticians and dental surgeons.....	240.00	3.00	243.00
Midwives and cirujanos ministrantes in medicine, and dentistry.....	10.00		10.00
Procuradores judiciales, business agents, insurance agents, and subagents.....	530.00	10.00	540.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.....	310.00		310.00
Money lenders.....	1,180.00	80.00	1,260.00
Registered dealers in prohibited drugs—			
Dealers in preparations containing small quantities of drugs.....	47.00		47.00
Physicians, dentists, veterinary surgeons and others.....	93.00		93.00
Retail dealers.....	78.00		78.00
Pearl fisheries.....	965.00	210.00	1,175.00
Weights and measures.....	1,308.50	1,191.40	2,499.90
Cedulas:			
Class B. Delinquent at ₱2.....	7.00	7.00	14.00
F. Regular at ₱2.....	54,920.00		54,920.00
G. Delinquent at ₱4.....	9,832.00	9,832.00	19,664.00
H. Special at ₱2.....	510.00		510.00
M. Delinquent from May 1 to June 30, at ₱3.....	3,458.00	1,729.00	5,187.00

## Statement of internal-revenue collections in each province, etc.—Continued

## ZAMBOANGA—Continued

Item.	Taxes.	Fines and penalties.	Total.
Income tax . . . . .	P19,764.71	P1,552.06	P21,316.77
Documentary stamp tax . . . . .	4,991.48	165.00	5,156.48
Inheritance tax . . . . .	143.73		143.73
Incidental revenue:			
Revenue from public forests—			
First group timber . . . . .	17,912.95	530.63	18,443.58
Second group timber . . . . .	9,373.87	898.81	10,272.68
Third group timber . . . . .	42,422.04	1,105.07	43,527.11
Fourth group timber . . . . .	14,534.84	369.41	14,904.25
Firewood (bacauan and tañgal) . . . . .	3,133.75	136.38	3,270.13
Firewood (other wood) . . . . .	801.44	4.24	805.68
Minor forest products . . . . .	7,262.53	414.15	7,676.68
Miscellaneous stamp collections . . . . .		3.11	3.11
Service income:			
Justice of the peace fines and fees . . . . .	4,875.60	6,937.08	11,812.68
Total collections . . . . .	475,293.97	29,549.65	504,843.62

APPENDIX C.—Recapitulation of actual collections made by the Collector of Internal Revenue for the Philippine Islands during the fiscal year 1920

Province.	Excise taxes.	Licenses and business taxes.	Registered dealers in prohibited drugs.	Sponge fisheries.	Pearl fisheries.	Cedulas.	Revenue from public forests.	Documentary stamp taxes.	Weights and measures.
Abra.....		₱11,531.19	₱12.00			₱33,505.00	₱5,771.44	₱538.64	₱289.70
Agusan.....	₱17.70	49,407.43				27,265.00	7,239.05	378.14	1,050.70
Albay.....	49,609.15	298,376.28	370.50			146,294.00	27,143.94	7,254.40	7,162.90
Ambos Camarines.....	25,656.28	83,978.29	139.00			64,248.26	5,028.26	1,767.66	2,470.20
Antique.....		46,781.30		₱10.00		68,770.00	1,102.85	1,126.25	1,471.80
Bataan.....		38,141.62	72.33			30,121.00	22,815.66	803.46	1,318.20
Batanes.....		1,573.39				3,242.00		77.04	23.80
Batangas.....	15,746.50	209,224.36	637.00			152,155.00	6,984.18	5,629.12	3,263.60
Bohol.....		144,965.34	115.50		85.00	153,917.00	5,339.62	2,314.68	3,968.40
Bukidnon.....		6,979.68		₱12.80		17,320.00	749.62	53.50	306.76
Bulacan.....	280,121.75	191,020.51	586.67			120,613.00	13,029.68	4,463.02	4,228.90
Cagayan.....	151,066.22	247,112.05	75.50		10.00	96,995.00	33,576.05	3,717.24	2,546.30
Camarines Norte.....		46,431.71	137.00			7,730.00	7,701.54	1,126.25	1,250.90
Camarines Sur.....	65,630.00	114,322.16	175.17			61,093.00	15,029.48	2,970.89	3,373.40
Capiz.....	110.80	135,100.66	163.66			128,120.00	9,775.17	4,028.54	3,604.25
Cavite.....		96,516.36	273.63			79,877.00	1,470.42	1,509.50	2,748.70
Cebu.....	250,794.73	1,281,693.31	366.25		120.00	401,694.00	12,556.68	16,058.78	11,238.80
Cotabato.....		42,032.85	12.00			42,608.00	28,300.39		881.80
Davao.....		248,143.99	95.00			76,878.00	25,413.61	3,094.86	4,622.06
Ilocos Norte.....		57,484.47	96.00			87,622.50	2,739.62	3,121.42	1,765.20
Ilocos Sur.....	21,602.30	107,693.65	149.00			94,965.00	798.79	3,268.64	2,554.55
Iloilo.....	186,461.07	1,508,981.03	896.16		260.00	232,623.00	26,083.46	27,717.56	9,413.20
Isabela.....		153,227.43	28.00			59,200.00	9,416.09	1,133.14	1,725.60
Laguna.....	56,483.89	315,833.26	965.00			106,591.00	6,394.77	7,986.32	6,376.45
Lanao.....		47,561.01	54.00			45,156.00	2,102.20	734.92	359.20
La Union.....	50.94	68,703.12	92.00			69,231.50	1,153.15	2,218.24	3,404.90
Leyte.....		663,313.88	271.50			361,402.00	28,146.92	5,846.30	16,733.20
Manila.....	12,995,242.65	12,310,225.94	5,718.67	5.00	87.50	245,417.00	299,394.01	447,891.80	13,459.65
Marinduque.....		31,899.13	59.00			21,073.00	1,161.98	882.94	860.00
Mindoro.....		53,707.69	24.00		65.00	34,029.00	12,125.02	1,205.26	1,143.15
Mountain.....		29,743.14	140.50			117,651.00	8,504.71	2,530.21	4,408.76
Negros Occidental.....		29,236.75	53.00			58,366.00	12,051.18	1,012.54	403.40
Negros Oriental.....	6,589.92	199,154.17	563.50		35.00	178,692.00	31,447.09	9,013.60	5,495.83
Nueva Ecija.....		157,606.87	68.00			138,274.50	8,167.75	2,601.34	2,404.10
Nueva Vizcaya.....		193,479.45	469.65			121,548.00	8,449.64	9,967.14	3,629.70
Palawan.....	202.39	28,209.38				15,207.00	625.15	855.04	223.10
Pampanga.....	102,290.00	211,676.03	913.66		792.50	26,395.00	13,742.05	309.42	719.90
Pangasinan.....	136,646.52	335,343.19	515.00			123,985.00	11,020.29	4,501.05	4,032.10
Rizal.....	7,279.20	184,991.83	735.00			264,949.00	21,763.65	15,980.32	8,703.40
Romblon.....		34,889.30				109,612.00	3,130.64	2,640.57	4,483.90
						33,603.00	6,610.05	659.98	832.00

APPENDIX C.—Recapitulation of actual collections made by the Collector of Internal Revenue for the Philippine Islands during the fiscal year 1920—Continued

Province.	Excise taxes.	Licenses and business taxes.	Registered dealers in prohibited drugs.	Sponge fisheries.	Pearl fisheries.	Cedulas.	Revenue from public forests.	Documentary stamp taxes.	Weights and measures.
Samar.....	P8,551.74	P387,145.12	P132.00	.....	.....	P209,243.00	P23,572.18	P2,457.10	P6,209.70
Sorsogon.....	.....	244,129.94	515.83	.....	P65.00	120,603.00	48,280.90	3,407.32	4,749.40
Sulu.....	10,902.07	95,602.32	6.00	P82.63	3,010.00	62,559.00	18,397.50	553.08	1,513.83
Surigao.....	.....	143,535.11	20.83	.....	.....	68,522.00	9,754.78	962.54	1,606.40
Tarlac.....	.....	147,361.47	240.50	.....	.....	87,641.00	2,315.14	4,809.13	2,630.90
Tayabas.....	106,640.13	379,739.61	727.50	.....	85.00	133,270.00	106,121.46	10,083.56	7,974.60
Zambales.....	.....	51,291.33	42.00	.....	.....	41,598.00	14,148.69	1,417.08	1,097.80
Zamboanga.....	36,818.43	216,960.92	157.50	.....	1,330.00	82,509.00	61,958.74	4,169.88	2,525.90
Total.....	14,484,514.38	22,056,331.14	16,885.02	100.43	5,955.00	5,073,379.50	1,030,620.04	636,876.89	177,275.48

  

Province.	Franchise taxes.	Income taxes.	Inheritance taxes.	Justice of the peace fines and fees.	Miscellaneous.	United States internal revenue collected in the Philippine Islands.	Tobacco inspection fees.	Mining fees.	Total.	Per cent.
Abra.....	.....	P71.24	.....	P1,753.85	.....	.....	.....	.....	P53,473.06	102
Agusan.....	.....	561.15	.....	6,679.62	P2.00	.....	.....	.....	91,600.79	175
Albay.....	.....	8,308.93	P742.46	15,165.36	5.20	.....	.....	.....	560,871.36	1,074
Ambos Camarines.....	P438.24	.....	398.22	4,973.29	.....	.....	.....	.....	188,666.80	361
Antique.....	.....	146.43	.....	6,444.62	.....	.....	.....	.....	126,721.53	241
Bataan.....	.....	202.03	.....	5,645.08	.....	.....	.....	.....	99,119.18	190
Batanes.....	.....	6,831.35	.....	285.00	.....	.....	.....	.....	5,207.23	010
Batangas.....	.....	1,617.07	1,231.44	8,701.18	.....	.....	.....	.....	410,403.73	786
Bohol.....	.....	.....	17.50	8,419.62	7.20	.....	.....	.....	320,756.93	614
Bukidnon.....	.....	.....	.....	339.78	6.20	.....	.....	.....	25,767.14	049
Bulacan.....	256.30	8,034.84	548.74	11,121.43	.....	.....	.....	.....	604,024.84	1,156
Caagan.....	.....	14,823.52	521.69	12,645.61	.....	.....	.....	.....	563,800.68	1,079
Camarines Norte.....	12.71	3,694.52	263.75	2,563.56	25.00	P686.50	.....	.....	279,911.94	549
Camarines Sur.....	.....	5,178.73	397.86	11,383.93	.....	.....	.....	.....	279,554.64	538
Capiz.....	118.18	4,079.46	.....	10,269.74	.....	.....	.....	.....	236,397.59	566
Cavite.....	385.28	1,223.91	79.02	8,525.76	27.13	.....	.....	.....	192,609.58	389
Cebu.....	5,594.07	70,500.78	1,552.02	25,225.10	.....	.....	.....	.....	2,077,394.05	3,977
Cotabato.....	.....	8,108.00	.....	1,632.77	.....	.....	.....	.....	123,974.41	237
Davao.....	.....	11,105.33	49.00	18,301.64	.....	.....	.....	.....	384,711.47	737
Ilocos Norte.....	.....	1,672.82	.....	8,480.90	.....	.....	.....	.....	162,982.93	312
Ilocos Sur.....	109.04	4,056.74	397.71	8,312.42	.....	.....	.....	.....	243,907.74	467
Iloilo.....	7,974.24	291,918.92	3,462.67	21,432.88	.....	.....	.....	.....	2,318,214.24	4,437

Isabela	38.34	2,457.02	2,143.31	8,600.50	109.78	1,949.37	237,885.27	455
Laguna	547.82	7,755.19	2,143.31	15,263.53	187.00		526,827.54	1,008
Lanao		906.55	4,489.70	5,489.70			101,863.58	394
La Union		665.15	5,796.40	5,796.40			151,315.40	290
Leyte		6,791.63	835.07	29,596.91	45.40		1,112,982.81	2,130
Manila	409,977.89	3,617,217.50	169,364.53	6,734.40			33,905,155.31	64,900
Marinduque		289.70	84.20	3,144.90			59,273.85	113
Misamis		475.03		3,656.76	13.00		106,443.91	204
Mindoro		7,408.40		12,234.39	565.00		453,186.10	867
Mountain				5,153.75			106,443.91	204
Negros Occidental		41,725.49	1,293.86	21,297.22	2.43		106,276.62	203
Negros Oriental	114.15	3,680.52	703.80	8,282.36	26.00		595,310.11	1,140
Nueva Ecija		15,883.79	394.67	15,822.79	3.00	73.75	321,929.39	616
Nueva Vizcaya				504.80			369,721.59	708
Palawan		1,402.57		842.34			26,768.57	051
Pampanga		22,636.59	1,521.59	13,556.32	55.12		72,615.55	139
Pangasinan		14,243.90	30.24	25,576.94	1.78	101.75	496,187.76	980
Rizal		1,189.67	589.60	24,411.65	45.05		823,865.69	1,577
Rorblon				3,874.19			341,129.11	653
Samar		887.58	37.37	21,680.57	91.66		80,468.52	154
Sorsogon		6,697.11	232.19	16,214.94			660,008.02	1,263
Sulu		2,053.07	140.54	3,767.82			444,915.63	862
Surigao		525.49	621.80	7,180.78	4.86		198,487.86	380
Tarlac		17,018.12	420.88	9,749.97	2.50		232,734.59	445
Tayabas	872.45	20,291.49	3,372.34	24,599.39	984.48		279,189.61	521
Zambales		513.75		5,135.00			794,762.01	1,521
Zamboanga		9,558.06	137.05	13,144.75			115,243.65	221
Total	426,438.71	244,409.14	191,605.12	507,616.21	2,294.94	212,559.19	823,865.69	100,000
United States internal revenue collections in the United States				a507,616.21	3,175,240.57	383.38	b 22,242,485.14	
Grand total							1,827.60	
							52,244,312.74	

<sup>a</sup> P88,632.98 of this amount accrue to provinces and municipalities.

<sup>b</sup> Reports of collections of the following municipalities which have not been received or corrected, not included, viz.: Mahatao, Batanes, August, 1920. Raminan, Lanao, March (1-15), 1920. Uato, Lanao, April (24-30), 1920. Laganan, Mountain, October, 1920 (lost). Dumaguete, Oriental Negros, July, 1920. Mandulog, Lanao, July, 1920. Dupax, Nueva Vizcaya, October and December, 1920. Brooks Point Palawan, March, 1920. Bagabag, Nueva Vizcaya, January, 1920.



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