

FIFTH ANNUAL REPORT  
OF THE COLLECTOR OF  
INTERNAL REVENUE

TO

THE HONORABLE  
THE SECRETARY OF FINANCE AND JUSTICE

FOR

THE FISCAL YEAR ENDED  
JUNE 30, 1909

ELLIS CROMWELL  
ACTING COLLECTOR OF INTERNAL REVENUE

MANILA  
BUREAU OF PRINTING  
1909

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## FIFTH ANNUAL REPORT OF THE COLLECTOR OF INTERNAL REVENUE.

DEPARTMENT OF FINANCE AND JUSTICE,  
BUREAU OF INTERNAL REVENUE,  
*Manila, August 5, 1909.*

To the honorable,  
The SECRETARY OF FINANCE AND JUSTICE,  
*Manila, P. I.*

Sir: I have the honor to submit the following report on the operations of this Bureau during the fiscal year ended June 30, 1909.

The total amount collected during the fiscal year 1909 was ₱14,694,403.32, as compared with a total collection, during the fiscal year 1908, of ₱14,339,773.15; an increase of ₱354,630.17, equal to about  $2\frac{1}{2}$  per cent.

In the total collections during the fiscal year, under the provisions of the Internal Revenue Law (Act No. 1189), an increase of ₱658,490.02, or about 6 per cent, is shown as compared with the collections during the fiscal year 1908. Internal-revenue collections exclusive of cedula taxes show an increase of over  $6\frac{1}{2}$  per cent. An increase is shown in the collections of weights and measures fees, while decreases are shown in collections of city of Manila taxes, San Lazaro Estate rents, and in collections under the Opium Law.

## Summary of collections.

Item.	During the fiscal year—	
	1908	1909
Internal Revenue Law (Act No. 1189, Philippine Commission); Manufactures of alcohol and tobacco products	₱4,990,638.48	₱5,434,897.68
Licenses—		
Dealers in alcohol and tobacco products	502,183.92	496,088.36
Merchants, manufacturers, and common carriers	1,305,313.70	1,276,577.46
Occupations, trades, and professions	417,180.40	478,770.23
Mines and mining concessions	329.28	
Banks and bankers	167,892.02	170,684.40
Insurance companies	19,456.11	21,292.78
Documentary-stamp taxes	182,725.40	189,033.51
Cedulas	3,285,479.00	3,425,875.40
Forest products	211,570.62	251,380.00
Miscellaneous	1,275.42	14.56
Total	11,084,044.36	11,742,531.38
Opium Law (Acts Nos. 1461 and 1761, Philippine Commission); Weights and Measures Law (Act No. 1519, Philippine Commission)	311,953.90	88,088.29
	29,326.35	41,630.14
City of Manila taxes and revenues (various Acts of the Philippine Commission):		
Real estate tax	1,283,795.34	1,261,336.45
Matadero receipts	176,671.02	188,784.11
Market receipts	283,150.15	262,765.50
Municipal licenses	224,532.56	238,567.76
Rentals of city property	22,356.08	19,830.30
Municipal court receipts	55,045.37	67,067.83
Pail system	58,168.03	65,859.40
Vault cleaning	21,538.00	21,882.00
Building permits	14,994.87	16,031.18
Water rents	234,478.23	251,725.54
Board of Health fees	14,588.70	5,126.10
Justice of peace and sheriff's fees	17,670.55	16,210.26
Cementerio del Norte	12,349.08	21,636.96
Franchise taxes of Manila Electric Railway and Light Company	47,208.23	49,972.17
Other minor receipts, miscellaneous and internal-revenue dividend	392,821.87	284,115.62
Total	2,359,318.03	2,765,851.18
San Lazaro Estate (Executive Order No. 15, series 1906)	54,083.23	48,686.66
Sale public mineral lands (Act of Congress approved July 1, 1902)	1,047.28	7,612.67
RESUME OF COLLECTIONS.		
Internal-revenue taxes	11,084,044.36	11,742,531.38
Opium taxes	311,953.90	88,088.29
Weights and measures taxes	29,326.35	41,630.14
Municipal taxes, city of Manila	2,859,318.03	2,765,851.18
San Lazaro Estate rentals	54,083.23	48,686.66
Sale public mineral lands	1,047.28	7,612.67
Grand total	14,339,773.15	14,694,493.32

## APPORTIONMENT OF INTERNAL-REVENUE TAXES.

Under the apportionment provisions of Act No. 1189, as amended, the internal-revenue taxes collected during the fiscal years 1908 and 1909 accrued to the various treasuries as follows:

Item.	1908	1909
To the Insular Treasury:		
July 1, 1907, to August 19, 1907 (75 per cent)	₱937,630.97	
August 20, 1907, to December 31, 1907 (70 per cent) <sup>a</sup>	1,749,809.69	
January 1, 1908 to June 30, 1909 (60 per cent) <sup>a</sup>	2,249,866.41	₱4,749,510.618
Total	4,937,307.07	4,749,510.618
To the provincial treasuries:		
One-half of regular cedula taxes	968,007.75	910,737.20
All road and bridge cedula taxes <sup>b</sup>	1,349,463.50	1,604,401.00
Share of other collections July 1, 1907, to December 31, 1907 (10 per cent) <sup>a</sup>	373,704.56	
Share of other collections January 1, 1908, to June 30, 1909 (20 per cent) <sup>a</sup>	746,955.47	1,583,170.206
Total	3,438,131.28	4,098,308.406
To the municipal treasuries:		
One-half of regular cedula taxes	968,007.75	910,737.20
Certain license taxes	326,742.40	386,857.63
Share of other collections July 1, 1907, to August 19, 1907 (15 per cent) <sup>a</sup>	187,526.19	
Share of other collections August 20, 1907, to June 30, 1909 (20 per cent) <sup>a</sup>	1,244,329.67	1,583,170.206
Total	2,726,606.01	2,880,765.036
Grand total	11,084,044.36	11,728,584.06

<sup>a</sup> Act No. 1695.

<sup>b</sup> Act No. 1652.

<sup>c</sup> The sum of ₱13,950.32 has been deducted on account of refunds made during the year, of taxes collected during the current and prior fiscal years, consisting principally of taxes on mining concessions collected during the fiscal year 1906 and refunded by virtue of Supreme Court decision No. 3473.

## COST OF COLLECTION.

The cost to the Government during the fiscal year for the collection of these taxes, charges, etc., including the enforcement of certain laws and ordinances which are not revenue measures, was: Salaries and wages, ₱197,357.96; contingent expenses, ₱157,278.95; total, ₱654,636.91; equal to 4.48-centavos for each peso collected. This sum includes ₱551,196.07 received by appropriation and ₱103,440.84 received from the city of Manila for the assessment and collection of city taxes and charges. The above sum, however, does not include the expense of collection incurred by provincial governments.

The cost of assessing and collecting city of Manila taxes during the year amounted to 3.7 centavos for each peso collected.

In addition to the expenditures shown above, the sum of ₱39,746.70 was expended from the special opium fund in the enforcement of the law prohibiting the importation, sale, and use of opium except for medicinal purposes.

and twenty-eight liters of beer were exported to other countries during the year, as compared with 5,890 liters exported during the fiscal year 1908. The total output of beer during the fiscal year exceeded that during the preceding year by 213,088 liters.

#### LEAF TOBACCO.

The installation of the leaf-tobacco regulations prepared by this office was commenced in September, 1907, and the regulations have now been installed in practically all tobacco-producing provinces. The enforcement of these regulations has greatly assisted in the prevention of frauds on the revenues, and has furnished statistical data of great value to the Government and to the growers and manufacturers themselves. Provisions are contained therein requiring tobacco growers, in the curing and preparation of tobacco, to properly smooth, fold, and press each leaf and arrange same into *manos* duly graded as to size, kind, and quality. This requirement, together with the giving of tobacco bounties offered by the Government, by the provisions of Act No. 1767, enacted October 11, 1907, to encourage the production of tobacco, has to a considerable extent improved the quality of tobacco produced.

#### MANUFACTURED TOBACCO, SMOKING AND CHEWING.

There were collected as taxes on manufactured tobacco removed for domestic consumption during the year ₱126,078.15, as against ₱110,752.50 collected during the fiscal year 1908. This represents an increase of ₱15,325.65, equal to an increase in the output from the various manufactories of 31,928 kilograms of smoking and chewing tobacco. In addition to the manufactured smoking and chewing tobacco consumed in these Islands, and which paid the tax, the exports of smoking tobacco, free of tax, during the past three years to other countries were as follows:

Country to which exported.	Total exports during the fiscal year—		
	1907	1908	1909
	<i>Kilos.</i>	<i>Kilos.</i>	<i>Kilos.</i>
Canary Islands .....	8,280	7,360	14,950
For consumption on high seas .....	7,191	7,735	6,469
France .....		1,150	2,116
China .....	1,290	1,188	997
Italy .....	1,840	690	690
Germany .....	418	193	667
All others .....	56,427	9,572	912
Total .....	75,446	27,888	26,891

## PART I.

### INTERNAL-REVENUE TAXES.<sup>1</sup>

#### ALCOHOL AND TOBACCO PRODUCTS.

##### DISTILLED SPIRITS.

There were collected as taxes on distilled spirits removed for domestic consumption during the year ₱1,899,043.35, as against ₱1,729,757.16 collected during the fiscal year 1908. This represents a gain in tax collections of ₱169,286.19, equal to an increase in the output from the distilleries of 846,431 proof liters of distilled spirits, or compounded liquors. There were 81,995 proof liters of distilled spirits of domestic manufacture exported to other countries, 791 proof liters removed for sale to the Army and Navy for industrial purposes, and 25,881 proof liters removed for experimental purposes in connection with the then pending denatured alcohol legislation.

The total output from registered distilleries during the year was, therefore, 9,603,883 proof liters, or nearly 1,000,000 proof liters in excess of the total removals during the fiscal year 1908. On June 30, 1909, there were in operation 78 stills of modern type, an increase of 10 over the number in operation on the same date of the preceding year. Considerable improvement has been effected during the year in the equipment and management of distilleries.

An amendment to the law was enacted, during the last session of the Legislature, authorizing the removal of alcohol for industrial purposes, when suitably denatured, without payment of tax. The amendment became effective on July 1, 1909.

##### FERMENTED LIQUORS.

There were collected as taxes on beer removed for domestic consumption during the year ₱145,460, as compared with ₱137,390 collected during the fiscal year 1908; an increase of ₱8,070 in tax collections, equal to an increase in the output of the one brewery in the Islands of 201,750 liters, or over 6 per cent. Seventeen thousand two hundred

<sup>1</sup> Collected under authority of Act No. 1189, Philippine Commission, and amendments.



## CIGARS.

There were collected as taxes on cigars removed for domestic consumption during the year ₱204,847.07, as against ₱195,394.44 collected during the fiscal year 1908, an increase of ₱9,452.63. In addition to the cigars consumed in these Islands and which paid tax, cigars were exported, tax free, during the past three years to other countries as follows:

Country to which exported.	Total exports during the fiscal year—		
	1907	1908	1909
	<i>Number.</i>	<i>Number.</i>	<i>Number.</i>
China	52,239,068	47,746,584	45,566,193
Straits Settlements	8,456,951	11,088,978	13,212,078
Australia	10,428,046	13,115,462	12,008,229
Spain	6,267,708	5,604,000	11,219,780
England	11,106,243	8,856,487	9,545,980
India	4,203,799	5,528,157	4,484,711
For consumption on high seas	3,030,680	3,083,294	4,169,962
Germany	2,447,087	2,990,445	3,673,827
France	3,296,605	2,601,275	2,907,020
Java	768,175	1,365,106	1,187,200
South Africa	1,364,952	1,947,820	971,884
Gibraltar	463,500	518,000	910,000
United States	82,175	29,570	867,947
Indo-China	554,131	780,854	866,957
Belgium	291,990	428,605	720,985
Italy	489,250	478,795	713,400
New Zealand	802,426	665,454	637,275
Japan	4,778,095	3,988,352	524,660
Canada	1,216,500	1,292,267	469,800
South America	1,946,000	672,535	419,450
Holland	428,600	770,095	430,400
Malta	285,250	310,250	390,000
Scotland	360,070	361,150	298,450
Siam	460,275	440,700	293,372
Honolulu	156,975	129,025	249,611
Korea	305,075	333,779	207,738
North Africa	10,850	80,000	165,350
Canary Islands	220,000	320,000	140,000
Portugal	37,360	53,700	115,550
Egypt	37,000	121,200	105,350
All others	1,230,284	530,590	345,022
Total	117,766,660	115,768,509	117,819,381

The increase in exports to the United States, during the fiscal year 1909, as compared with previous years, is due to anticipated free trade relations between the United States and these Islands, several large shipments of cigars having been made to the United States during the months of May and June, 1909, to be held there in bond pending the enactment and taking effect of free-trade legislation.

The following comparative statement shows the number of cigars removed for domestic consumption, and for export, during the past four fiscal years:

Fiscal year ended June 30—	Cigars manufactured and—		Total.
	Consumed in the Philippine Islands.	Exported to foreign countries.	
	<i>Number.</i>	<i>Number.</i>	<i>Number.</i>
1906	74,184,537	94,341,512	168,526,079
1907	79,476,459	117,766,660	197,243,119
1908	82,986,278	115,768,509	198,754,787
1909	86,800,520	117,819,381	204,649,901

## CIGARETTES.

There were collected as taxes on cigarettes removed for domestic consumption during the fiscal year ₱2,766,982.39, as against ₱2,534,657.38 collected during the fiscal year 1908. This is an increase in the tax collections of ₱232,325.01, or over 9 per cent. In addition to the cigarettes consumed in these Islands, and which paid the tax, cigarettes were exported, tax free, during the past three years to other countries as follows:

Country to which exported.	Total exports during the fiscal year—		
	1907	1908	1909
	<i>Number.</i>	<i>Number.</i>	<i>Number.</i>
China	152,506,287	10,706,017	31,871,503
Korea	240,000	23,115,762	16,920,000
For consumption on high seas	562,500	1,065,375	1,252,140
Straits Settlements	1,737,100	1,004,255	954,400
India	675,654	2,931,125	448,965
Australia	120,335	57,952	397,850
Guam	210,000	171,000	345,000
Siam	1,567,500	191,820	291,000
All others	730,436	3,144,090	769,410
Total	158,349,812	72,387,336	53,250,328

The following comparative statement shows the number of cigarettes removed for domestic consumption, and for export, during the past four fiscal years:

Fiscal year ended June 30—	Cigarettes manufactured and—		Total.
	Consumed in the Philippine Islands.	Exported to foreign countries.	
	<i>Number.</i>	<i>Number.</i>	<i>Number.</i>
1906	3,509,038,750	21,062,814	3,530,101,564
1907	3,509,999,575	158,349,812	3,668,349,387
1908	3,774,303,310	72,387,336	3,846,690,706
1909	4,122,385,209	53,250,328	4,175,635,537

## MATCHES.

There were collected as taxes on domestic and imported matches during the year ₱292,486.72, as against ₱282,687 collected during the fiscal year 1908. This represents a gain of ₱9,799.72, or 3½ per cent. The output during the fiscal year 1909 of the one match factory in the Islands increased 10½ per cent over the output for the fiscal year 1908, while the quantity of matches imported during the year shows a falling off, as compared with the fiscal year 1908 importation, of 12 per cent.

The following comparative statement shows the increase in the use of

matches of domestic manufacture, and the resulting decrease in the use of imported matches:

Fiscal year—	Percentage used of—	
	Domestic man- ufacture.	Imported.
1906	58	42
1907	62	38
1908	69	31
1909	73.5	26.5

#### LICENSE TAXES.

##### DEALERS IN ALCOHOL AND TOBACCO PRODUCTS.

There were collected as specific license taxes during the year ₱496,038.36, as against ₱502,183.93 collected during the fiscal year 1908. Of this amount 48 per cent was paid by dealers in distilled and manufactured liquors, 35½ per cent by dealers in tobacco products, 8½ per cent by dealers in beer, and 8 per cent by manufacturers and peddlers of liquors and tobaccos.

##### MERCHANTS, MANUFACTURES, AND COMMON CARRIERS.

There were collected as percentage taxes during the year ₱1,276,577.46, as against ₱1,305,313.70 collected during the fiscal year 1908. Of this amount 91½ per cent was paid by merchants, 7½ per cent by manufacturers, and 1 per cent by common carriers. The percentage tax collected from common carriers produces comparatively little revenue, for the reason that vessels subject to customs tonnage dues are exempted from this tax, and practically all of the lines of railway are, by the provisions of their franchises, required to pay franchise taxes to the exclusion of this and other taxes.

A falling off in collections from merchants and manufacturers of ₱28,736.24, or 2 per cent, is shown as compared with collections during the fiscal year 1908. In the principal hemp-producing provinces a decrease in collections under this head of over 16 per cent is shown, as compared with collections during the fiscal year 1908; while in the principal sugar and coprax producing provinces increases of 8 and 23 per cent, respectively, are shown. During the last half of the fiscal year 1909 there was an increase in collections from merchants and manufacturers of 10½ per cent over the receipts from that source for the same period of the preceding year, indicating an increase of about ₱20,000,000 in the gross value of goods, wares, etc. (exclusive of liquors and tobacco products), sold by merchants and manufacturers.

#### OCCUPATIONS, TRADES, AND PROFESSIONS.

There were collected as specific occupation license taxes during the year ₱476,770.23, as against ₱417,180.40 collected during the fiscal year 1908. Of this amount 75½ per cent was paid by the proprietors of cockpits; 11½ per cent by lawyers, doctors, civil engineers, and surveyors; and 13 per cent by all other occupation-license taxpayers. By the provisions of the Internal Revenue Law the license-tax collections from owners of cockpits accrued intact to the treasuries of the various municipalities in which such taxes were collected. Four hundred and eleven municipalities availed themselves of the provisions of the law authorizing the imposition by municipal councils of additional taxes on cockpits. The rate of the additional license tax thus imposed ranges from ₱50 to ₱5,600 per year. There were 72 municipalities in which no cockpit licenses were issued during the year.

#### GEDULAS PERSONALES.

There were collected from the sale of *cedulas personales*, or certificates of registration, during the year ₱3,425,675.40, as against ₱3,285,479 during the fiscal year 1908; an increase of ₱140,396.40.

The *cedula* is in the nature of a poll tax, and every male person in the Islands between 18 and 60 years of age is subject to its payment at the rate of ₱1 if paid during the first four months of the calendar year, and at the rate of ₱2 if paid thereafter; these rates, however, may be doubled in any province by the provincial board, under the provisions of Act No. 1652, Philippine Commission, enacted May 18, 1907. The additional tax thus imposed is for use solely in the construction and repair of roads and bridges. For the calendar year 1909 the increased *cedula* tax is in force in thirty-two provinces, in which reside 92 per cent of the *cedula*-paying population, as compared with twenty-eight provinces in which resided 85 per cent of the *cedula*-paying population for the calendar year 1908. Consular representatives of other countries and certain other persons are specifically exempted by law from the payment of this tax, as are also most of the members of the non-Christian tribes.

Over 92½ per cent of the *cedulas* sold during the year were without delinquency charges added.

#### DOCUMENTARY-STAMP TAXES.

There were collected from the sale of documentary stamps during the year ₱189,033.51, as against ₱182,725.40 collected during the fiscal year 1908.

## BANKS AND BANKERS, AND INSURANCE COMPANIES.

There were collected during the year as taxes on deposits, capital employed, and circulation of banks ₱170,684.40, as against ₱167,892.02 collected during the fiscal year 1908. As shown by the amount of taxes assessed and collected thereon, the average monthly deposits with banks has increased from thirteen and one-quarter million pesos in 1905 to nineteen and one-quarter million pesos in 1908, not including deposits with the Postal Savings Bank. There were collected during the year as taxes on the premiums received by insurance companies ₱21,262.78, as against ₱19,456.11 collected during the fiscal year 1908.

## FOREST PRODUCTS.

There were collected during the year on timber and minor forest products removed from the public forests and forest reserves ₱251,380, as against ₱211,570.62 collected during the fiscal year 1908; an increase of ₱39,809.38, or approximately 19 per cent.

Statement showing, by sources, the revenue collected under Act No. 1189 during the fiscal years 1906 to 1909, inclusive.

Sources of revenue.	1906	1907	1908	1909
Tax on distilled spirits	₱1,303,573.04	₱1,681,419.00	₱1,729,757.16	₱1,899,043.35
Distillers' licenses	22,571.00	12,032.00	11,924.00	12,319.90
Rectifiers' licenses	10,475.90	8,970.00	7,200.00	8,486.90
Retail liquor dealers' licenses	55,062.57	51,278.18	46,302.00	44,772.00
Retail "vino" dealers' licenses	96,291.00	109,893.82	116,256.50	115,842.97
Wholesale liquor dealers' licenses	84,233.00	89,232.00	87,410.00	77,489.75
Peddlers' (distilled liquors, etc.) licenses	9,805.00	11,606.00	13,291.00	11,669.00
Total tax on manufacture and sale of distilled spirits	1,582,011.51	1,964,431.00	2,012,140.66	2,169,623.87
Tax on beer	121,158.40	122,390.00	137,390.00	145,460.00
Brewers' licenses	350.00	200.00	200.00	200.00
Retail fermented liquor dealers' licenses	39,935.63	39,239.16	34,930.10	34,620.34
Wholesale fermented liquor dealers' licenses	11,454.00	11,261.00	8,725.00	7,915.00
Total tax on manufacture and sale of fermented liquors	172,898.03	173,090.16	181,245.10	188,195.34
Tax on smoking and chewing tobacco	120,695.25	106,287.54	110,752.50	126,078.15
Smoking and chewing tobacco manufacturers' licenses	3,681.00	3,429.00	3,097.76	3,043.00
Tax on cigars	181,998.61	189,850.57	195,394.44	204,847.07
Tax on cigarettes	2,357,683.14	2,360,485.49	2,534,657.38	2,766,982.39
Manufactured tobacco dealers' licenses	153,837.41	167,962.84	168,199.57	176,280.50
Cigar and cigarette manufacturers' licenses	6,625.12	6,254.68	4,648.00	3,399.00
Tax on domestic matches	123,857.00	169,100.00	194,200.00	214,700.00
Tax on imported matches	119,178.93	106,536.91	88,487.00	77,736.72
Total tax on manufacture and sale of manufactured tobacco, including matches	3,067,556.46	3,109,927.03	3,299,436.65	3,573,116.83

\* Exclusive of customs duty on imported matches.

Statement showing, by sources, the revenue collected under Act No. 1189 during the fiscal years 1906 to 1909, inclusive—Continued.

Sources of revenue.	1906	1907	1908	1909
Percentage tax on sales by merchants <sup>b</sup>	₱1,257,282.80	₱1,284,957.65	₱1,207,190.57	₱1,168,748.53
Percentage tax on sales by manufacturers <sup>b</sup>	76,710.42	70,737.67	80,223.84	95,007.21
Percentage tax on gross receipts by common carriers <sup>c</sup>	31,399.28	18,550.65	17,899.29	12,821.72
Total percentage taxes	1,365,392.50	1,374,245.97	1,305,513.70	1,276,577.46
Stockbrokers' licenses	3,144.00	4,060.00	4,320.00	5,705.00
Real estate and merchandise brokers' licenses	11,790.00	17,140.00	14,480.00	13,870.00
Custom-house brokers' licenses	2,805.00	2,520.00	1,900.00	2,310.00
Pawnbrokers' licenses	6,256.67	8,620.00	9,750.00	11,250.00
Theater and cockpit licenses	198,327.99	256,569.72	302,569.40	359,592.54
Circus licenses	220.00	300.00	450.00	550.00
Billiard-room licenses	11,279.50	12,920.50	13,978.00	15,465.09
Lawyers', doctors', civil engineers', and surveyors' licenses	50,118.33	60,602.50	57,183.00	54,543.10
Photographers' licenses	5,155.00	5,650.00	4,800.00	5,057.50
Veterinarians' and farriers' licenses	5,603.00	6,175.00	6,095.00	6,577.00
Race-track licenses	13,485.00	5,615.00	1,600.00	1,850.00
Total occupation license taxes	308,184.49	380,174.72	417,180.40	476,770.23
Cedula taxes	1,756,777.00	1,919,705.00	3,283,479.00	3,425,875.40
Tax on mines and mining concessions	15,264.72	2,140.19	329.28	
Tax on deposits with, and capital employed by, banks and bankers	155,160.50	141,606.78	167,892.02	170,684.40
Tax on premiums on insurance	20,181.18	20,599.06	19,456.11	21,262.78
Charges on:				
Timber of first group		40,620.61	55,110.95	70,271.67
Timber of second group		17,506.57	27,534.31	31,689.57
Timber of third group		16,431.39	20,832.54	24,012.34
Timber of fourth group	4193,638.01	20,304.99	26,124.85	35,327.94
Firewood (large sticks)		10,032.54	10,223.12	11,696.06
Firewood (small sticks)		12,511.35	14,112.45	14,026.14
Minor forest products		46,735.87	57,632.40	64,356.28
Total government charges on forest products		164,143.32	211,570.62	251,380.00
Documentary-stamp tax	166,167.38	181,136.96	182,725.40	189,033.51
Miscellaneous	125.13	897.53	1,275.42	14.56
Grand total	8,803,356.91	9,432,095.52	11,084,044.36	11,742,534.38

<sup>b</sup> Manufactures and sales of articles subject to specific internal-revenue taxes, as well as sales by small merchants whose gross annual business does not exceed ₱500 are exempt from this tax.

<sup>c</sup> The percentage tax collected from common carriers produces comparatively little revenue for the reason that vessels subject to customs tonnage dues are exempted from this tax, and practically all of the lines of railway pay franchise taxes, to the exclusion of this and other taxes.

<sup>d</sup> Eight months only—twelve months ₱259,010.31. The collection of charges on forest products has decreased since 1904 as a result of Act No. 1407, dated October 26, 1905, which exempts from the payment of charges forest products, except first group timber, removed from the public forests for personal use; Act No. 1544, which exempts from government charges timber used in the construction and equipment of the railways; Act No. 1575, effective January 1, 1907, which does away with the division of provinces into two groups for the purpose of assessing forest charges, by providing that the charges on timber shall be uniform throughout the islands, thus reducing the charges in class "A" provinces from ₱5 per cubic meter on first group timber, ₱3 on second, ₱1.50 on third and ₱1 on fourth to ₱2.50, ₱1.50, ₱1 and ₱0.50 respectively; Act No. 1800, enacted October 12, 1907, which permits under certain restrictions the gratuitous cutting of first group timber in communal forests; Act No. 1872, effective June 19, 1908, which provides that under similar restrictions natives of the Philippine Islands and others may be issued permits to cut and remove free first group timber in the public forests when no communal forest has been set aside for the municipality of which they are residents.

\* Not including ₱26,936.47 collected in cash, making total collections for the year ₱191,079.79.



As shown by the above statement, the total collection of internal-revenue taxes (under Act No. 1189) during the past four fiscal years has been ₱41,154,339.94. Of this amount, 20.4 per cent was paid on the manufacture and sale of distilled spirits and fermented liquors, 31.8 per cent on the manufacture and sale of tobacco products, and 47.8 per cent on the several other businesses, occupations, trades, etc., taxed by the provisions of the law.

**STAMP, CEDULA, AND OPIUM-CERTIFICATE ACCOUNTS.**

During the year covered by this report internal-revenue and documentary stamps, cedula, and opium-users' certificates have been received and issued in the values shown by the following statement:

	Internal-revenue stamps.	Documentary stamps.	Cedulas.	Opium-users' certificates.	Total.
On hand July 1, 1908	₱26,606,155.00	₱3,875,448.00	₱977,209.00	₱1,255.50	₱31,460,067.50
Received from Bureau of Printing and Engraving, Washington, D. C.	12,200,000.00	700,000.00			12,900,000.00
Received from director of Printing, Manila, P. I.		3,000.00	3,924,240.00		3,927,240.00
Returned by provincial treasurers	366.25	102.10	344,708.00	1,516.00	346,692.35
Total	38,806,521.25	4,578,550.10	5,246,157.00	2,771.50	48,633,999.85
Issued to provincial treasurers	8,763,652.00	246,983.00	3,794,622.00	731.00	12,745,988.00
Balance	30,102,869.25	4,331,567.10	1,451,535.00	2,040.50	35,888,011.85
Destroyed by Auditor's inspectors	466.25	100.50	313,605.00	2,040.50	316,212.25
Balance on hand June 30, 1909	50,102,403.00	4,331,466.60	1,137,930.00		35,571,799.60

**PART II.**

**CITY OF MANILA TAXES.<sup>1</sup>**

**REAL ESTATE TAX.**

The total assessed value of taxable real estate in the city, as shown by the 1909 tax rolls, is ₱81,912,616, which is ₱31,078 less than shown by the 1908 tax rolls. An increase in the assessed value of taxable real estate for 1909 as compared with 1908 would have been shown except for the exemption, by the provisions of its franchise, of property of the Manila Railway Company to the value of ₱504,922.

The value of new buildings erected during each calendar year from 1903 to 1908 was: 1903, ₱3,784,320; 1904, ₱3,489,846; 1905, ₱2,682,606; 1906, ₱1,594,506; 1907, ₱1,001,745; 1908, ₱1,022,538.

The Board of Tax Appeals met in January, 1909, in accordance with existing law, which provides for yearly meetings of the Board. Three hundred and thirty-seven appeals were heard, involving property valued at ₱9,270,853. Action taken by the Board reduced the total assessed value of real estate by ₱203,008. Real-estate taxes to the amount of ₱1,261,236.45 were collected during the year, as compared with ₱1,283,795.34 during the fiscal year 1908; a decrease of ₱22,558.89.

The increase in current collections, as compared with the fiscal year 1908, is ₱6,279.82, and as compared with the fiscal year 1907, ₱26,702.69.

The following statement shows the amount of real-estate tax, penalty, and interest paid during the fiscal year, for each of the years from 1903 to 1909, inclusive, and also the tax satisfied by other means than cash payments:

Due for the calendar year—	Tax satisfied.		
	Tax.	Penalty and interest.	Total.
1903	₱4.74	₱2.21	₱6.95
1904	15.60	7.11	22.71
1905	575.97	81.93	657.90
1906	3,627.40	1,215.71	4,843.11
1907	36,106.80	9,065.84	45,172.64
1908	427,739.29	13,631.88	441,371.17
1909	768,071.85	2,062.81	770,134.66
Total	1,236,141.65	26,067.49	1,262,209.14

<sup>1</sup> Collected under authority of Act No. 183, Philippine Commission, and various ordinances and resolutions of the municipal Board of Manila.

Calendar year—	Credits allowed.				Total collections.
	Act No. 975.	Act No. 1420.	Municipal Board.	Total.	
1903					P6.95
1904					22.71
1905		P22.17		P22.17	835.73
1906	P84.02	62.20	P2.87	149.09	4,694.02
1907	46.38	11.87	6.14	64.39	45,108.25
1908	49.07	30.64	375.95	455.66	440,315.51
1909	10.21	15.44	255.73	281.38	769,853.28
Total	189.68	142.32	640.69	972.69	1,261,236.45

The following is a statement of 1909 or current tax collections:

Tax levy, 1½ per cent of 1909 assessments and back taxes.....	₱1,236,571.71
Plus net additions made in tax rolls.....	440.35
Total 1909 tax for collection.....	1,237,012.06
Amount of taxes proper satisfied for 1909.....	768,071.85
Penalties and interest taken up on back taxes assessed.....	2,062.81
Total.....	770,134.66
Less tax satisfied by credits allowed under the provisions of Act No. 975, Act No. 1420, and by resolutions of the Municipal Board.....	281.38
Net cash collections on account 1909 tax rolls.....	769,853.28

The following comparative statement shows the amount of delinquent taxes outstanding on June 30, 1906, June 30, 1907, June 30, 1908, and June 30, 1909:

Due for the calendar year—	On June 30—			
	1905	1907	1908	1909
1901	P110.02	P15.86	P15.00	
1902	2,367.64	115.02	50.16	
1903	5,646.60	207.16	29.94	
1904	20,034.29	1,076.36	168.65	P60.00
1905	64,356.35	3,577.94	1,228.51	466.75
1906		53,658.53	5,679.17	2,078.26
1907			44,062.88	5,082.84
1908				44,535.25
Total	92,814.90	58,650.77	51,234.31	52,228.10

As will be noted, all taxes due for the calendar years 1901, 1902, and 1903 were collected prior to June 30, 1909.

#### MATADERO.

The collections from this source during the fiscal year amounted to ₱183,794.11, as compared with ₱176,671.02 during the fiscal year 1908, resulting in an increase of ₱7,113.09.

There were slaughtered and removed from the matadero for consumption 90,196 animals, weighing, dressed, 6,126,137 kilos, as compared

with 84,950 animals, weighing, dressed, 5,889,034 kilos, slaughtered and removed during the fiscal year 1908.

The following comparative statement shows the number and kind of animals slaughtered and removed for consumption, the weight of dressed meat, and the fees collected at the rate of three centavos per kilo on dressed meat, during the fiscal years 1906 to 1909, inclusive:

Fiscal year—	Cattle.		Hogs.		Sheep.		Total.		Fees Collected.
	Number.	Weight.	Number.	Weight.	Number.	Weight.	Number.	Weight.	
1906	18,308	Kilos. 2,562,366	58,472	2,672,446	19	163	71,792	5,334,975	₱100,040.25
1907	20,635	2,668,144	55,285	2,828,733	224	1,872	76,145	5,498,751	161,962.59
1908	20,245	3,028,219	58,329	2,533,037	376	2,758	84,950	5,889,034	170,671.02
1909	28,414	3,264,120	60,741	2,834,446	1,044	7,571	90,196	6,126,137	183,794.11

#### PUBLIC MARKETS.

The total market collections for the year amounted to ₱262,765.50, as compared with ₱282,493.10 collected during the fiscal year 1908, resulting in a decrease of ₱19,727.60, or about 7 per cent less than was collected during the previous year.

Of the two large markets, Divisoria shows a decrease of about 10 per cent and Quinta a decrease of about 4 per cent, as compared with collections during the preceding year.

The expense for collecting market taxes during the year was over 8.3 per cent of the total collections, as compared with 8 per cent during the fiscal year 1908, and 1½ per cent during the fiscal year 1907. The expenses during the fiscal years 1908 and 1909, although greater than during prior years, due to the more expensive receipt system, do not include the salaries of employees of the department of sanitation and transportation engaged in assigning market space, which duties were performed by market collectors in all markets prior to the fiscal year 1908.

The following statement shows the collections of each market during the fiscal years 1908 and 1909:

Name of market.	Total, year ended June 30—	
	1908	1909
Divisoria	₱156,109.35	₱140,614.55
Quinta	75,001.45	70,159.50
Ateneo	20,722.35	25,654.40
Sampaloc	9,235.05	9,551.70
Herran	12,165.00	11,920.70
Anga	1,439.25	1,510.95
Santa Ana	1,498.20	1,323.90
Cagulangin	1,121.45	1,029.25
Pandacan	1,209.00	1,001.45
Total	282,493.10	262,765.50

## MUNICIPAL LICENSES.

The following comparative statement shows receipts from the issue and transfer of the different classes of municipal licenses and permits and sale of vehicle equipment during the fiscal years 1908 and 1909:

Class of license.	Fiscal year—		Increase.	Decrease.	Net increase.
	1908	1909			
Liquor	P162,329.50	P164,598.70	P2,264.20		
Business (license and permit)	22,949.01	30,583.03	7,634.02		
Dog	6,250.05	8,215.53	1,965.48		
Peddler	8,063.00	8,302.00		P761.00	
Entertainment	9,601.06	11,554.56	1,953.50		
Public vehicle	14,340.06	15,319.00	979.00		
Vehicle equipment	1,489.10	1,196.20		242.90	
<b>Total</b>	<b>225,971.66</b>	<b>239,763.96</b>	<b>14,796.20</b>	<b>1,003.90</b>	<b>P13,792.30</b>

The increase in receipts from liquor licenses is due to the issuance of a larger number of wholesale and theater liquor licenses. Several dealers holding grocery liquor licenses were prosecuted during the year for selling liquor in wholesale quantities, contrary to the terms of their licenses, and were required to take out wholesale licenses. The amendment to the Liquor License Law authorizing the issue of theater liquor licenses for periods of one week instead of six months, as was formerly required, was in effect only part of the fiscal year 1908, and during the entire fiscal year 1909, hence the increase in receipts from this source.

The increase in receipts from business licenses and permits is due largely to the fact that during the fiscal year 1908 a number of such licenses and permits were issued for periods of less than one year for the purpose of having licenses and permits of the same class expire on fixed dates.

The increase in receipts from dog licenses is due to the repeal by the Municipal Board of its resolution of April, 1905, which resolution directed that no arrests and prosecutions be caused for failure to comply with the law regarding dog licenses.

The increase in receipts from entertainment licenses is due to the increased popularity of dance halls, of which there were 18 licensed during the year. The 18 dance halls were open to the public on an average of four nights each per week, making a total of over 3,700 public dance functions during the year.

There were 265 more licenses issued for public vehicles during the fiscal year 1909 than during the preceding year. The total number of vehicles in Manila licensed for passenger traffic on June 30, 1909, including 295 livery vehicles, was 2,963, as compared with 2,672 on the same date of the preceding year.

The following comparative statement shows the different kinds of municipal liquor licenses in force on June 30 of the years 1906, 1907, 1908, and 1909:

Year.	Kind of liquor license.													Total.		
	First-class bar.	Second-class bar.	First-class restaurant.	Second-class restaurant.	First-class hotel.	Second-class hotel.	Theater.	First-class wholesale.	Second-class wholesale.	Third-class wholesale.	Grocery.	Druggist.	Distiller.		Brewer.	Native wine.
1906	46	43	18	12	2		3	29	3	3	72	8	1	3	1,309	1,552
1907	37	37	15	11			1	38	4	4	78	7	1	4	1,319	1,554
1908	36	34	18	10	2	2	1	34	2	3	76	7	1	4	1,301	1,529
1909	34	85	18	10	3		1	39	6	4	79	11	1	6	1,272	1,519

NOTE.—The above does not include clubs which pay license taxes for the privilege of serving liquors to members, and of which there were licensed 23 in 1906, 10 in 1907, 25 in 1908, and 20 in 1909.

The following comparative statement shows the number of business licenses and permits and public-vehicle licenses in force on June 30 of the years, 1907, 1908, and 1909:

Class of license or permit.	1907	1908	1909
Business licenses	1,466	1,503	1,518
Business permits	2,493	3,049	3,119
Public-vehicle licenses	3,605	5,156	3,444

Comparative figures in above statement are shown for only three years for the reason that the present municipal license and permit ordinance was not in force during the fiscal year 1906.

## CATTLE REGISTRATION.

The very unsatisfactory system of cattle registration heretofore in force was abolished on February 1, 1909, on which date municipal ordinance No. 106, entitled "An ordinance requiring the registration of all large cattle kept within the city of Manila, and repealing General Order Number Eighteen, issued by the provost-marshal-general October fourteenth, eighteen hundred and ninety-eight," became effective. This ordinance provides for two kinds of cattle registration; one to be covered by the issue of certificates of ownership, and one to be covered by the issue of certificates of registration. Certificates of ownership are issued only for animals duly branded with owners' registered private brands, and brand of the city of Manila, while certificates of registration are issued (for horses, mules and asses only) without requiring the branding of animals.

By the provisions of the ordinance cattle owners are given until August 1, 1909, to register their animals without incurring the penalties provided; therefore comparatively few animals were registered prior to the close of the fiscal year 1909.

From July 1, 1908, to January 31, 1909, the collections under the old system amounted to ₱330.40. Since February 1, 1909, 3,410 certificates of ownership and 3,369 certificates of registration have been issued at a uniform fee of ₱1, making the total collections for the year ₱7,109.40, as compared with ₱722.30 during the preceding year.

#### RENTALS OF CITY PROPERTY.

During the period covered by this report there has been collected as rentals for the use of city property the sum of ₱19,830.30, as compared with a collection of ₱22,356.03 during the fiscal year 1908, or a decrease of ₱2,525.73.

On June 30, 1909, there were 119 tenants of city properties.

The city owns nearly 60 parcels of land scattered throughout the various districts from which no income is being received. Description and valuation of these properties, together with recommendations for the amount of rentals to be charged, were submitted to the Municipal Board during the fiscal year 1908.

#### SALES OF CITY LANDS.

During the fiscal year six pieces of city land were sold, for which full payments were made amounting to ₱4,705.28. Deferred payments amounting to ₱10,845.65 were made on properties sold during the fiscal years 1907 and 1908; making the total collection under this head, during the year, ₱15,550.93, as compared with ₱21,161.24 during the preceding year.

#### WEIGHTS AND MEASURES.

The Weights and Measures Law, Act No. 1519, Philippine Commission, has been in operation in the city of Manila since March 1, 1907. Commencing January 1, 1909, scales, balances, weights, and measures in the metric system only have been sealed. From July 1, 1908, to December 31, 1908, 5,698 nonmetric scales and measures were sealed and licensed, authorizing their use for one year from date of sealing. A large number of the sealed nonmetric scales and measures have been destroyed by the owners, and scales and measures in the metric system have been substituted therefor; so that on June 30, 1909, there were probably not more than 3,000 sealed nonmetric scales and measures in the city, the licenses for all of which will expire on or before December 31, 1909.

During the fiscal year covered by this report there were sealed metric scales and measures as follows:

Linear measures .....	1,862
Dry and liquid measures.....	15,975
Steelyards .....	1,923
Platform scales .....	242
Balance scales .....	212
Total .....	20,214

The receipts from this source are shown under internal-revenue dividends.

#### PAIL-CONSERVANCY SYSTEM, WATER RENTS, BUILDING PERMITS, BOILER INSPECTION, AND VAULT CLEANING.

These charges are collected by this Office upon assessment rolls prepared by the departments of engineering and public works and of sanitation and transportation, city of Manila. Receipts from these sources during the year were as follows:

Water rents .....	₱251,725.54
Pail system .....	65,859.40
Vault cleaning .....	21,882.00
Building permits .....	16,031.18
Boiler inspection fees.....	1,050.00

Of the above collections, increases are shown, as compared with the fiscal year 1908, as follows: Water rents, ₱17,247.31; pail system, ₱7,691.37; vault cleaning, ₱344; building permits, ₱1,036.31; and boiler inspection ₱386.

#### FEES, FINES, COSTS, ETC.

Costs, fines, fees, etc., were collected or received under the provisions of section 61 of the Municipal Charter from the several officials charged with their collection. The amounts received from these sources during the year were as follows:

Municipal court collections.....	₱67,007.83
Sheriff's fees .....	11,381.85
Justice of peace fines and fees.....	4,828.40
City attorney's fees.....	5.12
Pound receipts .....	5,130.55
City electrician's fees .....	5,005.76
Cementerio del Norte.....	12,823.96
Secretary of Municipal Board fees.....	49.50
Rent of niches.....	8,813.00
Burial permits .....	5,126.10
Total .....	120,172.08



Of these items, increases and decreases, as compared with the fiscal year 1908 collections, are shown as follows:

Increases:	
Municipal court collections.....	₱11,962.46
City attorney's fees.....	5.12
Cementerio del Norte .....	474.88
Secretary of Municipal Board fees.....	4.00
Burial permits .....	336.00
Decreases:	
Sheriff's fees .....	1,092.09
Justice of peace fines and fees.....	368.20
Rent of niches.....	935.60
Pound receipts .....	130.72
City electrician's fees.....	1,650.39

A net increase of ₱8,605.46 is shown in the total collections under this head, as compared with the fiscal year 1908.

#### TRANSPORTATION OF MEAT.

Receipts under this head are for services rendered by the city for delivering meat from the slaughterhouse to the various markets in the city, at the rate of ₱0.07 per quarter. There were collected during the fiscal year 1909 ₱10,752.49, as compared with ₱10,542.84 collected during the fiscal year 1908; an increase of ₱209.65.

#### INTERNAL-REVENUE DIVIDENDS.

This source of revenue to the city of Manila during the year comprised:

- (1) The ordinary cedula tax collected in the city;
- (2) The entire receipts for internal-revenue licenses issued for the maintenance in Manila of theaters, museums, concert halls, pawnbrokers, circuses, and billiard rooms;
- (3) Manila's share in proportion to its population of the 30 per cent of the revenue apportioned under the provisions of the Internal Revenue Law for use of provincial and municipal governments;
- (4) The entire receipts collected as fees for the testing and sealing of weights and measures in Manila; and
- (5) The road and bridge fund, consisting of the additional cedula tax imposed for this purpose, and Manila's share of the 10 per cent of the revenues apportioned for the use of provinces that adopted the provisions of Act No. 1652, Philippine Commission.

The following is an itemized statement of the revenues from this source during the fiscal year 1909:

(1) Regular cedula tax.....	₱63,003.00
(2) Receipts from certain license taxes.....	10,577.50
(3) Manila's share of the 30 per cent apportionment.....	66,029.97
(4) Weights and measures fees.....	10,006.65
(5) Road and bridge fund:	
(a) Additional cedula tax.....	57,910.00
(b) Manila's share of the 10 per cent apportionment.....	24,789.77
Total .....	232,316.89

A comparison with revenues from this source during the fiscal year 1908 shows a decrease of ₱98,195.58. A payment amounting to about ₱78,000, due in 1907, was withheld by the Auditor and paid during 1908, which swelled the 1908 receipts to that extent.

The actual decrease of about ₱20,000 is due to the extension of the time within which cedula taxes could be paid without penalty, which left only fifteen days for the collection of delinquent cedula taxes before the end of the fiscal year.

#### FRANCHISE TAX.

By the provisions of its charter the Manila Electric Railroad and Light Company pays to the city of Manila  $2\frac{1}{2}$  per cent of its gross earnings from fares collected, tickets sold, and electric light and power sold. In consideration of the payment of this franchise tax the company is exempted from the payment of all other taxes except the real-estate tax. This company is the only concern paying franchise taxes to the city.

The collection from this source during the fiscal year amounted to ₱49,972.17, as compared with ₱47,208.23 during the fiscal year 1908.

#### TOTAL CITY OF MANILA COLLECTIONS.

The total collection of city taxes, fees, charges, etc., during the fiscal year amounted to ₱2,165,851.18, as compared with ₱2,859,318.03 during the fiscal year 1908, and ₱2,668,033.10 during the fiscal year 1907; a decrease, as compared with the fiscal year 1908 collections, of ₱93,466.85, which is approximately the amount of the decrease in the internal-revenue dividend, explained above.



PART III.  
MISCELLANEOUS.

OPIUM TAXES.

The Opium Law, Act No. 1761, entitled "An Act gradually to restrict and regulate the sale and use of opium pending the ultimate prohibition of the importation of opium into the Philippine Islands in whatever form except for medicinal purposes as provided by the Act of Congress approved March third, nineteen hundred and five, and prohibiting any person from having the possession of opium, cocaine, or alpha or beta eucaine in any of their several forms, or any derivative or preparation of any of such drugs or substances, except for medicinal purposes, and to repeal Act Numbered Fourteen hundred and sixty-one, and for other purposes," as is shown by its title had for its objects the gradual suppression of the opium evil and the prohibiting of the importation and use of opium, and use of cocaine, except for medicinal purposes, on and after March 1, 1908. This Bureau is charged with the enforcement of the prohibition provisions of this law, and with the collection of the taxes imposed by its provisions. Since March 1, 1908, the receipts from the enforcement of this law have been almost exclusively fines imposed for violations of its provisions. The only opium taxes in force since March 1, 1908, are those imposed upon imported opium, and opium may be imported for medicinal purposes only. There were collected as opium taxes and fines during the fiscal year ₱88,088.29, as against ₱311,953.90 collected during the fiscal year 1908. The receipts from fines imposed during the fiscal year 1909 exceed the receipts from the same source during the fiscal year 1908 by over ₱50,000.

The following comparative statement shows the quantity and value of opium imported into the Islands during the fiscal years 1899 to 1909, and the revenue derived from the importation, sale, and use of opium during the past twenty years:

Year.	Imports.				Total revenue.
	Kilos.*	Value.*	Duty.*	Internal-revenue taxes and fines.	
Calendar year—					
1899					Mexican currency. \$410,675.15
1891					460,493.28
1892					746,470.68
1893					545,223.84
1894					568,933.24
1895					692,044.02
1896					542,808.88
1897					430,463.20
Fiscal year—					
1899	41,650	₱510,630.00	₱129,172.00		₱129,172.00
1900	70,611	954,054.00	264,784.00		264,784.00
1901	100,554	1,238,676.00	374,040.00		374,040.00
1902	129,477	1,638,230.00	526,812.00		526,812.00
1903	117,696	1,448,192.00	715,150.00		715,150.00
1904	113,295	1,544,192.00	670,844.00		670,844.00
1905	121,621	1,700,762.00	733,786.00		733,786.00
1906	68,171	880,328.00	543,910.00	₱94,286.64	600,199.64
1907	77,079	1,026,874.00	616,564.00	584,281.70	1,200,833.70
1908	23,031	287,840.00	184,252.00	304,416.50	488,668.50
1909	52	684.00	430.00	88,088.29	88,618.29
Total since American occupation.	863,237	11,223,182.00	4,707,794.00	1,071,076.13	5,888,810.13

\* Data not available for years 1890 to 1897 (Spanish régime).  
\* First and second quarters only.

The following is a summary of the operations under the opium law during the period from March 1, 1908 (the date on which the importation, traffic in, use, and possession of opium, except for medicinal purposes, became unlawful), up to and including June 30, 1909:

Number of persons charged with violations.....	2,217
Number of convictions (including cases compromised).....	1,715
Total amount of fines imposed.....	₱190,592.17
Average amount of fines imposed.....	₱121.70
Total amount of fines paid.....	₱102,263.39
Average amount of fines paid.....	₱98.42
Number of imprisonment sentences.....	307
Average term of imprisonment imposed.....	3 months and 25 days.
Number of habitués treated in Government hospitals.....	371
Number of habitués treated in private hospitals under Government supervision.....	359
Number of alien offenders deported.....	13
Quantity of opium seized (Bureaus of Customs and Internal Revenue)..... kilograms.....	1,610

\* There were 387 cases pending before the courts at the close of the fiscal year.

## SAN LAZARO ESTATE RENTALS.

The following is a summary of work accomplished, during the year, in the collection of rentals from the tenants of the San Lazaro Estate:

Number of tenants July 1, 1908.....	1,310
Number dropped from rent rolls during the year.....	58
Number added to rent rolls during the year.....	69
Number of tenants June 30, 1909.....	1,321
Amount collected .....	₱48,686.66
Number of tenants delinquent on June 30, 1909.....	473
Amount delinquent June 30, 1909.....	₱8,954.33

Part of the estate was transferred by the Government to the Archbishop of Manila during the fiscal year 1908.

## WEIGHTS AND MEASURES.

In the last annual report it was stated:

The Weights and Measures Law (Act No. 1519) became effective on January 1, 1907, but due to unavoidable delays encountered by the Bureau of Science and Bureau of Supply in securing standards for use in testing, the law was in operation in comparatively few provinces during the entire fiscal year 1908. One set of standards has now been furnished each province, but a large number of the provinces received the standards during the past few months and were therefore able to accomplish little or nothing in the enforcement of the law during the fiscal year covered by this report.

Standards for municipalities were ordered in July, 1908, but partial delivery only has just recently been made, and standards are now being shipped to those municipalities where most needed. With only one set of standards for each province, the enforcement of the law was attended with considerable difficulty during the fiscal year 1909.

The change to the metric system has met with very slight opposition, and only from a few merchants in Manila. Provincial merchants as well as planters throughout the Islands are apparently in favor of the change.

During the year ₱41,630.14 were collected as fees for testing and sealing.

Scales, balances, weights and measures wholly in the metric system were tested and sealed during the year as follows: Steelyards, 2,488; platform scales, 832; balance scales, 767; linear measures, 5,478; dry and liquid measures, 55,921; making a total of 65,486, which is approximately two-thirds of all scales, balances, weights and measures used throughout the Islands.

Except in a few outlying municipalities metric weights and measures only have been sealed and licensed since December 31, 1908.

## FOOD AND DRUGS ACT.

The Bureaus of Customs, Health, and Internal Revenue are charged with the enforcement of the Food and Drugs Law (Act No. 1655) and the rules and regulations issued thereunder. During the fiscal year twelve reports of suspected violations were submitted to the Director of Health. In addition to the reporting of domestic manufacturers for suspected violations of the law, it is the duty of this Bureau to see that imported articles of food and drugs are, when repacked and sold, labeled in the same manner as when imported.

Respectfully submitted.

ELLIS CROMWELL,  
*Acting Collector of Internal Revenue.*

Various collections made during the months of July, 1908 and 1909.

## APPENDIXES.

### APPENDIX A.

Statement of reported collections under Act No. 1189 during the months of July, 1908 and 1909.

Item.	1908	1909
Distilled spirits	P142,808.30	P132,491.20
Fermented liquors	12,040.00	12,000.00
Manufactured tobacco	10,457.26	9,557.88
Cigars	14,823.03	15,379.89
Cigarettes	227,567.30	232,924.92
Matches:		
Domestic	19,200.00	23,600.00
Imported	4,703.33	3,956.65
Licenses, dealers in alcohol and tobacco products	59,900.00	53,569.00
Licenses, merchants, manufacturers, and common carriers	184,229.30	185,900.96
Occupation licenses	48,072.96	39,269.83
Banks and bankers	67,169.12	71,831.24
Insurance companies	583.14	806.72
Forest products	23,189.07	26,463.81
Documentary stamps	15,698.30	14,436.60
Cedulas	65,646.00	72,915.00
Miscellaneous	2.40	
Total	896,090.11	914,606.70

Statement of the city of Manila taxes collected during the months of July, 1908 and 1909.

Item.	1908	1909
Real-estate tax	P13,603.58	P12,951.71
Matadero receipts	13,631.73	15,453.90
Market receipts	19,036.70	21,614.60
Liquor licenses	10,466.50	10,358.50
Business licenses	916.35	986.15
Entertainment licenses	876.00	1,049.00
Peddlers' licenses	1,869.00	1,749.50
Vehicle licenses	1,597.00	1,758.00
Dog licenses	304.50	265.50
Cattle registration	65.70	2,464.00
Vehicle equipment	141.20	125.20
Rents, city property	1,361.61	2,591.39
Municipal court fines and fees	4,036.87	5,999.92
Fall system	11,909.96	13,384.07
Vault cleaning	1,127.00	2,079.00
Building permits	1,289.01	1,286.72
Boiler inspections		70.00
Water rents	53,775.10	57,229.06
Road and bridge cedulas	719.00	1,009.00
Bureau of Health fees	1,269.80	1,021.30
Sheriff's fees	633.88	589.80
City electrician's fees	320.27	589.71
Pound receipts	430.94	612.30
Miscellaneous	1,093.81	200.00
Franchise tax	4,180.16	3,991.33
Secretary of Municipal Board fees	3.50	5.50
Cementerio del Norte	1,251.00	731.50
Transportation of meat	798.07	862.96
Internal-revenue dividend	27,936.82	29,369.16
Total	174,645.07	193,568.76

Item.	1908	1909
Opium Law (Acts Nos. 1461 and 1761, Philippine Commission) — San Lazaro Estate (Executive Order No. 15, March 12, 1906 rentals)	P6,180.31	P7,840.33
Weights and Measures Law (Act No. 1519, Philippine Commission), fees	4,086.87	3,984.75
Sales of public mineral lands (Act of Congress approved July 1, 1902)	3,513.35	2,589.42
		191.55
RESUME.		
Internal-revenue taxes	896,090.11	914,606.70
Municipal taxes, city of Manila	174,645.07	193,568.76
Opium collections	6,180.31	7,840.33
San Lazaro Estate rentals	4,086.87	3,984.75
Weights and Measures' fees	3,513.35	2,589.42
Sales of public mineral lands		191.55
Grand total	1,084,815.71	1,119,781.51

APPENDIX B.

Statement showing, by provinces, the actual number of different kinds of internal-revenue license-tax payers for the fiscal year 1909.

Provinces.	Distillers.	Rectifiers.	Wholesale liquor dealers.	Retail liquor dealers.	Retail "vino" dealers.	Brewers.	Wholesale dealers in fermented liquor.	Retail dealers in fermented liquor.	Manufacturers of cigars and cigarettes.	Manufacturers of tobacco.	Dealers in manufactured tobacco.	Peddlers of liquors and tobacco.	Merchants.	Manufacturers.	Common carriers.	Stock brokers.	Real estate and merchandise brokers.	Customs brokers.	Pawnbrokers.	Theaters, cockpits, etc.	Circuses.	Billiard tables.	Lawyers, doctors, surveyors, etc.	Photographers, etc.	Veterinarians, etc.	Race tracks.	Total.
Agusan			1	2	36			2			29	3	230						1								312
Albay	2		25	55	836		5	45		8	2,148	98	2,273	30	4	1				53		136	64	3	8		5,795
Ambos Camarines	4		27	18	581		3	18		12	1,423	104	1,638	22	71		3			45		60	68	2	2		4,101
Antique			1	8	17			1			22		241	9						20		4	42				365
Bataan			5	7	413			11	1	6	640	20	191	2						13		29	11				1,349
Batangas		2	2	27	495		3	29	4	1	1,008	3	2,291	69	2					13		27	34	6	27		4,073
Bohol			2	12	172			5			46		3,355	1		2				73		33	37				4,465
Bulacan	9	8	19	11	1,155			49	24	12	1,813	67	927	167						33		115	61	3			3,269
Cagayan	2		43	14	1,036		5	11	2		102	81	1,768	31	40					64		5	5				2,832
Capiz	3	1	11	30	816		2	18	2		333	22	1,415	5						89		170	33	7			3,786
Cavite			4	32	370		3	52	4	4	1,171	25	1,812	32	4		3			47		251	81	3			4,182
Cebu		1	17	61	423		14	52	7	2	379	24	2,454	139	17	4	3	5	5	206		4	81	3	6		5,575
Ilocos Norte			1	7	43			5			21		367	29						15		4	74	3			1,720
Ilocos Sur	1	1	7	12	433		3	12	14		100	22	847	4		24				72		11	136	11	9		4,238
Iloilo			9	74	315		8	67	16		705	2	2,445	266	24	7	4			88	3	75	92	12	17		1,757
Isabela			15	28	765		1	12			21	3	828	1						32		3	24	2			5,775
La Laguna	10	7	11	27	736		4	28	9	19	1,520	49	2,621	548						40		129	41	2	31		1,190
La Union			6	26	194		1	14	9		96	22	739			12		5		24		3	35	2	5		8,230
Leyte			30	108	1,832		7	61	5	3	1,019	8	4,714	37	1	1	16			198		1	44	12	4		14,991
Manila	3	17	69	225	1,763	1	55	273	95	48	2,849	63	6,252	2,041	141	60	113	26	28	30	2	194	463	49	130	1	626
Mindoro			2	4	116			4			236		236			3				11		6	39	3	2		1,720
Misamis			6	25	258		1	23	1		568	2	709	4			5			45		28	5				337
Mountain			1	16	41		1	16			83		168			2				1		5	3				
Moro:																											
Cotabato			4	4	3		2	4			60	11	108	38	4					2		2			1		243
Davao			4	6	53		2	4			225	11	449		1					12		9	10	3			786
Lanao			6	9	7		7	8			122		98	28	2		2			5		2	2				320
Sulu			2	4			2	4			151		230	15				1	3	1		12		2			428
Zamboanga			6	31	41		6	12		1	379	4	593	101	18			5	3	11		20	15		1		1,253
Negros Occidental			3	46	175			35	2	2	261	20	1,612	10	5					106		58	74	3	11		2,442
Negros Oriental			6	15	204			3			77	11	729	9			5			89		40	19	2	3		1,212
Nueva Ecija			8	18	366			17	2	1	354	40	324	9						43		16	31	2	4		1,239
Nueva Vizcaya	2		2	2	31			2			4	2	100	1	2					2		1					150
Palawan			1	4	68			4			24	15	168							3		3	1				231
Pampanga	7	5	12	29	371		5	49	9	11	1,030	35	997	73			22			39		103	37	3	20		2,557
Pangasinan	21		21	19	1,552		6	39	28		1,526	121	1,903	27	54		36			114		76	138	3	38		5,723
Rizal		3	5	44	751			84	15	19	1,795	20	2,143	9	1					33		248	29	3	31		3,254
Samar			42	89	2,034			12	87	1	1,644	13	2,343	32	2		2			84		42	25	5	4		6,061
Sorsogon			38	30	809			31	1		1,737	4	2,464			5				68		285	21	5	1		5,503
Surigao			11	6	541			2			115	72	538	3						21		1	8				1,319
Tarlac	3	3	19	32	411			23	1	4	634	16	1,133							15		19	22	1	5		2,257
Tayabas	11	1	6	42	580			35	2		1,380	4	2,121	27						65		55	67	8	5		4,409
Zambales			5	11	251			11	2		365	22	317							20		7	12	1			1,229
Total	78	49	509	1,270	21,094	1	169	1,292	263	155	27,815	1,055	56,991	3,824	415	73	274	37	64	2,017	6	2,401	1,975	189	408	3	122,397

NOTE.—Some of the license-tax payers were not in business during the entire year. Tax payments were made for periods varying from three months to one year.

## APPENDIX C.

Statement showing, by districts, the actual number of the different kinds of municipal licenses and permits issued in the city of Manila during the fiscal year ended June 30, 1909, not including transfers. Except as otherwise shown by footnotes, all licenses were issued for periods of one year.

Class.	District.											Total.		
	Tondo.	San Nicolas.	Binondo.	Santa Cruz.	Quiapo.	Sampaloc.	San Miguel.	Walled city.	Paco.	Ermita.	Malate.		Santa Ana.	Pandacan.
LIQUOR LICENSES.														
Bar:														
First class <sup>1</sup>		8	13	25	6	10	10	1						
Second class <sup>1</sup>					1	72								
Restaurant liquor:														
First class <sup>1</sup>		3	4	18	4	2	4		2					
Second class <sup>1</sup>		4	5	8			2		2					
Hotel liquor:														
First class <sup>1</sup>			2	4										
Second class <sup>1</sup>														
Theater <sup>2</sup>	10		7	21					5					
Wholesale liquor:														
First class		8	19	3	1		1	5	1					
Second class			6				1							
Third class			2	1										
Grocery liquor		18	27	1		2	1	7	1	1	2			
Distiller's	2	2	2	1	2		1		1					
Druggist's			5	1										
Brewer's														
Native wine	678	477	190	426	116	175	72	106	169	31	36	51	40	
														2,567
BUSINESS LICENSES.														
Hotel:														
Class A				4		1		4						9
Class B							1							1
Restaurant:														
Class A	1	9	23	25	5	6	10	1	3					83
Class B	14	47	46	55	8	7	10	7	5	3			1	204
Class C	94	65	23	56	12	44	19	12	42	6	12	7		392
Boarding house:														
Class A		2	2	1	2			3		1				11
Class B				3	2			1			1			7
Club:														
Class A	1	2					2	1	2					8
Class B	2	4	1	3		2			3	3				18
Class C	1	1	2	1	2				1					8
Lodging house:														
Class A				4		1		4						9
Class B			2	3	4									9
Rowing alley				1										1
Shooting gallery	1		1	1	1									4
Merry-go-round <sup>3</sup>				2				1						3
Slot machine	5		2		30									37
Race track				1										1
Race meet <sup>4</sup>				25										25
Circus parade <sup>4</sup>	4													4
Livery stable		1	8	6	3	10		13	4	11	1			57
Boarding stable														
Public warehouse	1	3		1			1		2					8
Storage of combustible material	6	86	69	41	8	5	2	7	2	6	3		1	236
Mercantile and collection agency				1										1
Shipping and intelligence office		5												5
Advertising and bill posting			5	5					1					11
Auctioneer			6											6
Barber shop	78	104	50	99	46	59	19	34	23	9	23	6	2	519
Embalmer				5										5

<sup>1</sup> Issued for periods of six months.

<sup>2</sup> Issued for periods of one week.

<sup>3</sup> Issued for periods of one month.

<sup>4</sup> Issued for one day.

Statement, showing by districts, the actual number of the different kinds of municipal licenses, etc.—Continued.

Class.	District.											Total.		
	Tondo.	San Nicolas.	Binondo.	Santa Cruz.	Quiapo.	Sampaloc.	San Miguel.	Walled city.	Paco.	Ermita.	Malate.		Santa Ana.	Pandacan.
BUSINESS LICENSES—continued.														
Laundry		2		6	3	1		11	3	1	4			31
Dyeing and cleaning establishment	6			1	3	1		1		3	1			16
Master plumber		2		21				3						26
Junk shop	1	23	20	7										51
Detective agency								2						2
BUSINESS PERMITS.														
Candy factory, bakery, etc	556	401	153	395	89	223	52	96	172	49	105	50	38	2,379
Drying and selling fish	34	2												36
Aerated water manufacture	4	6	2	1	1	1		1					2	18
Boiling and refining sugar		29	2	3										34
Dairy products	5	3		1	1	4				3				17
Canning and preserving fruit				4				1						5
Fruits and vegetables		42	6	7	2	4					3			62
Grocery store	10	103	42	65	5	3	1	14						246
Sale of fresh meat		1		3										4
Lime manufacture	5													5
Leather tanning	9													9
Soap manufacture	3	30	4	8	1				2					48
Boiling fat	1	12		8										21
Boiling oil	1	3	1	1										6
Candle manufacture		8	4	5										17
Dressing hides							1							1
Match manufacture												1		1
Pottery manufacture													1	1
Electrical contractor	2	3	5	4			2		1	1				18
Stock yard	4													4
Second hand shop	1	21	61	10	1				7					101
Ferry boat	10	67	3		9		6	3	3	21		8	51	181
Foundry	3	16	1	9										29
Pawnbroker	2	13	5	8	1	3			2					34
Theater	6		4	5		1					1			18
Cinematograph	1	1		3										5
Billiard table	49	17	2	28	3	15	4	7	11	1	10		3	130
Parade (other than circus) <sup>4</sup>	31	22	14	31	1	1			13		1		6	120
Dog <sup>5</sup>	139	170	164	293	175	221	99	145	204	201	251	48	7	2,117
Peddler and juggler <sup>6</sup>	411	843	671	510	84	68	35	54	33	11	36	3	3	2,762
Dance hall <sup>4</sup>	533	1,495		872	148				618		52			3,718
Public vehicles:														
Four-wheel carriage	21		10	8	3	3		2		1	1			49
Two-wheel carriage	1,104	26	112	418	132	327	22	54	132	31	115	38	14	2,522
Cart	271	80	124	109	75	39	27	7	17	6	4	1		763
Total	4,118	4,287	1,941	3,708	963	1,321	372	639	1,489	389	662	214	170	20,273

<sup>1</sup> Issued for one day.

<sup>2</sup> Issued for fractional parts of year to expire on December 31 of year in which issued.

<sup>3</sup> Issued for periods of three months.