MILITARY GOVERNMENT OF SANTO DOMINGO.

Executive Order No. 778.

AMENDING INTERNAL REVENUE SALES TAX LAW.

By virtue of the powers vested in the Military Government of Santo Domingo, the following Executive Order is hereby promulgated:

ARTICLE 1. The Internal Revenue Sales Tax Law, Executive Order No. 719, is hereby amended as follows:

(a) Article 3 to read as follows:

"Article 3. It shall be the duty of every person who exchanges, disposes of, barters, or sells, at retail, any of the merchandise mentioned in Article 1, to affix thereto stamps in the amount specified in said Article. The following penalties shall be imposed for violations of this Article, or, except as otherwise specifically provided, of any other provision of this Law or of any of the Regulations approved and published in accordance with Article 2: For the first offense, by a fine of from $5 to $25; for the second offense, by a fine of from $50 to $100; and for the third and succeeding offenses, by a fine of from $200 to $1,000. One day of subsidiary imprisonment shall be imposed for each dollar of the fine unpaid.

"The **Jueces-Alcaldes** shall have the same jurisdiction over first infractions of this Law or of the said Regulations as is provided in Article 3 of Executive Order No. 664."

(b) Article 4 to read as follows:

"Article 4. At any time before prosecution has been begun for any infraction of this Law, the Department of Finance and Commerce, either directly by its Secretary or through the Director General of Internal Revenue, may impose administratively and collect, a fine for such infraction in an amount determined, except as otherwise provided, in accordance with the provisions of Article 3. If the fine so imposed is paid, no prosecution shall lie before the Courts; but if the infractor shall refuse or fail to pay the fine so imposed, prosecution shall thereupon be begun before the corresponding Court, which shall, upon conviction, impose, in lieu of the administrative fine, the maximum penalty provided by this Law for that particular case."

(c) At the end of Article 6 is hereby added the following:

"Articles 58 to 69, inclusive, of the Internal Revenue Law (E. O. No. 197) are hereby extended so as to apply, in the same manner as though a part thereof, to this Law and to all merchandise taxed thereunder."

(d) The following shall be substituted for Article 7:

"Article 7. Every person who sells or disposes of, to retail dealers, at wholesale, any of the merchandise taxed in accordance with the provisions of this Law, shall, at the time of making such sale or disposal, employ the official invoice provided for in Article 44 of the Internal Revenue Law (E. O. No. 197); and all the requirements relating to the use of said official invoice shall be complied with respecting sales or disposals made as aforesaid of any merchandise taxed under this Law. Failure to comply with this Article shall subject the offender to a fine of from $10 to $100 with subsidiary imprisonment of one day for each dollar of the fine unpaid."

(e) The following shall be substituted for Article 8:

"Article 8. Except as otherwise provided by law or Regulations, every person who wilfully mutilates or otherwise defaces any internal revenue sales tax stamp, or unlawfully removes any such stamp from a container to which it has been affixed in accordance with the provisions of Executive Order No. 719 and Regulations issued thereunder, shall be punished as provided in Article 3 of said Order."

(f) The following Articles are hereby added:

"Article 9. Every retail dealer in any merchandise taxed under the provisions of this Law, shall permit and facilitate the making by internal revenue officials of inventories of all merchandise subject to the sales tax; and every such dealer, or any agent or representative of such a dealer, or other person who in any manner obstructs or attempts to obstruct or delay an internal revenue official in the making of any such inventory shall be punished as provided in Article 3 of this Law.

"Article 10. No retailer who has in his possession a container which has in it anything taxed under this Law, shall open it without first having affixed thereto stamps in the amount of such taxes. Any such container found without stamps or with insufficient stamps, shall be seized by any internal revenue official finding it under such circumstances, confiscated and sold in the same manner as provided in the Internal Revenue Law for confiscated domestic products, and the proceeds covered into the National Treasury.

"Article 11. The words 'person' and 'retailer' as used in this Law, shall include an individual of either sex, a corporation, society, partnership, company or other organization, but shall not include the Government of the Dominican Republic or any branch thereof. Where a corporation, society, partnership, com-

pany or other organization, commits a violation of this Law, the fine imposed shall, until paid in full, constitute a lien on any and all of its property, both real and personal, and each and every officer therein or partner thereof shall be liable."

ARTICLE 2. All laws or parts of laws in conflict herewith are hereby repealed.

S. S. ROBISON,
Rear Admiral, United States Navy,
Military Governor of Santo Domingo.

Santo Domingo, R. D.,
August 1, 1922.

MILITARY GOVERNMENT OF SANTO DOMINGO.

Executive Order No. 779.

APPROPRIATING FUNDS FOR CELEBRATION OF RESTORATION DAY.

By virtue of the powers vested in the Military Government of Santo Domingo, the following Executive Order is hereby promulgated:

ARTICLE 1. There is hereby appropriated from any funds in the National Treasury, not otherwise appropriated, the sum of ONE THOUSAND EIGHTY DOLLARS ($1,080.00) for the celebration of Restoration Day, August 16, 1922. 9

ARTICLE 2. This sum will be placed in the hands of the Civil Governors of the several Provinces and expended by them as authorized by the Secretary of the Interior and Police.

S. S. ROBISON,
Rear Admiral, United States Navy,
Military Governor of Santo Domingo.

Santo Domingo, R. D.,
August 1, 1922.