EXEMPTING UN OFFICIALS PARTICIPATING IN UNCTAD V AND REPRESENTATIVES OF MEMBER COUNTRIES TO THE CONFERENCE FROM THE 10% HOTEL ROOM OCCUPANCY TAX PRESCRIBED UNDER SECTION 205-A O...

PRESIDENTIAL DECREE NO. 1624, May 30, 1979

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WHEREAS, there is presently being held in Manila, the United Nations Conference on Trade and Development (USCTAD V) from May 7 to June 1, 1979;

WHEREAS, the hotel room tax is an indirect tax on services which is passed on by the proprietors, operators or keepers of hotels to their guests;

WHEREAS, based on existing Philippine laws and the provisions of the Convention on the Privileges and Immunities of the United Nations, no exemption from the payment of the 10% hotel room occupancy tax imposed under Section 205-A of the National Internal Revenue Code is extended to U.N. officials and representatives of member countries to the UNCTAD V;

NOW, TEEREFORE, I, FERDINAND E. MARCOS, President of the Republic of the Philippines, by virtue of the powers vested in me by the Constitution, do hereby order and decree the following:

SECTION 2. This Decree shall take effect on May 1, 1979.

DONE in the City of Manila, this 30th day of May, in the year of Our Lord, nineteen hundred and seventy-nine.

(Sgd.) FERDINAND E. MARCOS
President of the Philippines

By the President:

(Sgd.) JACOBO C. CLAVE

Presidential Executive Assistant

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