

LETTER OF INSTRUCTIONS No. 1361, November 02, 1983

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TO:

THE COMMISSIONER, BUREAU OF INTERNAL REVENUE; THE PRESIDENT, PHILIPPINE NATIONAL OIL COMPANY; THE CHAIRMAN, PHILIPPINE COCONUT AUTHORITY; THE PRESIDENT, UNITED COCONUT OIL MILLS

To ensure the success of the coco-diesel program of the Government and in fairness to the firms/entities participating therein in line with the rationalization of the coconut oil milling industry, you are hereby directed as follows:

- All sales of coconut oil to the Philippine National Oil Company intended for diesel fuel usage and/or the corporation authorized to be organized under LOI 926 by coconut oil mills/millers/desiccators, besides being considered and recognized as export sales pursuant to LOI 1332, shall, in addition to the exemptions provided in Executive Order 827, be exempted likewise from the millers' tax.
- The Bureau of Internal Revenue shall, in consultation with the Philippine National Oil Company, the Philippine Coconut Authority and the corporation authorized to be organized under LOI 926 and other agencies concerned, promulgate the necessary rules, regulations and orders to implement this instruction.
- This instruction shall take effect retroactive to 1 September 1982 regarding sales to the Philippine National Oil Company, and to 16 June 1983 regarding sales to the corporation authorized to be organized under LOI 926.

Issued this 2nd day of November in the year of Our Lord nineteen hundred eighty-three.

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

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