

AMENDING SECTION 4 OF PRESIDENTIAL DECREE NO. 15 DATED OCTOBER 5, 1972, CREATING THE CULTURAL CENTER OF THE PHILIPPINES.

PRESIDENTIAL DECREE NO. 179, April 26, 1973

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/275a7edf5c19/>

WHEREAS, the Cultural Center of the Philippines was created by Presidential Decree No. 15 dated October 5, 1972, to implement more effectively and vigorously the constitutional injunction that arts and letters shall be under the patronage of the State; and

WHEREAS, to enable the Center to carry out these cultural objectives, it must have the authority to raise funds by public patronage through the medium of flotation of bonds or other forms of indebtedness;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers vested in me by the Constitution as Commander-in-Chief of all the Armed Forces of the Philippines, and pursuant to Proclamation No. 1081 dated September 21, 1972, and General Order No. 1, dated September 22, 1972, as amended, in order to promote, enhance and develop Philippine culture, do hereby order and decree as follows:

SECTION 1. Section three of Presidential Decree No. 15 dated October 5, 1972, is hereby amended to read as follows:

"SEC. 3. Nature.—The corporation hereby created shall be a non-municipal public corporation. Its property, real and personal, shall belong to and be managed exclusively by the corporation for the benefit of the Filipino people. Any income that may be derived from its projects and operations and any contributions it may receive shall be invested in a Cultural Development Fund set up to attain the objectives of this Act, or utilized for such purposes as its governing board may decide upon, consistent with the purposes herein provided. It shall enjoy autonomy of policy and operation but may seek the assistance and cooperation of various government offices in pursuit of its objectives."

SEC. 2. Section four of the same Decree is hereby amended to read as follows:

"SEC. 4. General Corporate Powers.—The Cultural Center of the Philippines shall have perpetual succession with the power to sue and be sued; to contract and be contracted with; to own, manage and hold such real and personal property as shall be necessary for corporate purposes; to receive real and personal property by gift, devise, or bequest; to invest its funds or other assets in such undertakings as it may deem wise or necessary to carry out its purposes and objectives; to adopt a seal and alter the same; to adopt by-laws, rules and regulations not inconsistent with the provisions of this Act; and generally, to do all such acts and things as may be necessary to carry into effect the provisions of this Act.

"With the approval of the President of the Philippines, upon the recommendation of the Secretary of Finance, the Center may issue bonds and other certificates of indebtedness upon the absolute guarantee of the Governments, as to both principal and interest. The Board of Trustees shall determine the interest rates, maturities and other features, terms and conditions of such bonds or certificates of indebtedness. The bonds and certificates of indebtedness and any income derived therefrom shall be exempt from the payment of all taxes of whatever kind and nature including withholding taxes which may be imposed by the national

government, its agencies, instrumentalities or political subdivisions."

SEC. 3. Section seven of the same Decree is hereby amended to read as follows:

"SEC. 7. (a) By-Laws.—The Board of Trustees shall ordain and promulgate the rules and regulations governing the Center, providing for, among other things, the organization, regular, special and annual meetings of the Board, its officers, their powers and duties, as well as other offices and their duties, of the Center, in a Code of By-laws which shall be passed by the affirmative vote of majority plus one of all members. Amendment thereto shall likewise be made by a similar vote of the trustees at any meeting of the Board duly convened.

(b) Budget.—The Board shall approve the annual budget and any supplemental budget or budgets that may be submitted to it by the executive officer, and approval of the same by the Board shall be deemed final and not subject to further approval by any other government office.

(c) Procurement.—The Board shall devise and establish for the Center an independent system for the procurement of supplies, materials or equipment, produced or manufactured locally or elsewhere, and for the contracting of services, which shall not be subject to further approval by any other government office.

SEC. 4. Section eleven of the same Decree is hereby amended to read as follows:

"SEC. 11. Finances.—The corporations shall be financed by the income from its various sources and from its operation, as well as by contributions from the private sector either from local or foreign sources and flotation of tax-free bonds, when warranted. For permanent support of the Center, the equivalent of five per centum (5%) of the total annual collections of all taxes on amusements is hereby set aside and appropriated for the yearly maintenance and support of the Center or for such purposes as its governing board may decide upon, consistent with its purposes and objectives. Government corporations are hereby authorized to make such contributions to the Center from time to time as their respective governing boards may in their discretion decide, provided that such contributions do not exceed fifteen per centum (15%) of their annual unimpaired surplus. Contributions to the Center shall be considered as deductible in full and shall not be included for purposes of computing the maximum amounts deductible under the first paragraph of Section 30(h) of Commonwealth Act No. 466, as amended.

SEC. 5. Section thirteen of the same Decree is hereby amended to read as follows:

"SEC. 13. Tax Exemption.—The provision of Section 1205 of the Tariff and Customs Code, as amended by Presidential Decree No. 34 dated October 28, 1972, Section 190 of the Tax Code, as amended by Presidential Decree No. 69 dated November 24, 1972, and other existing laws notwithstanding, the Center shall be exempted from all forms of taxation whatever and from duties and all other imposts on any equipment, articles, goods or services that it may import from abroad which may be reasonably necessary for use in or part of its operations."

This Decree is hereby made part of the law of the land and shall take effect immediately.

Done in the City of Manila, this 26th day of April, in the year of Our Lord, nineteen hundred and seventy-three.

(Sgd.) FERDINAND E. MARCOS

President
Republic of the Philippines

By the President:

(Sgd.) ROBERTO V. REYES
Assistant Executive Secretary

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.