REINSTATING THE TAX EXEMPTION ON DONATIONS FROM FRATERNAL LABOR ORGANIZATIONS UNDER ARTICLE 243 OF THE LABOR CODE OF THE PHILIPPINES

EXECUTIVE ORDER NO. 950, May 01, 1984

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WHEREAS, labor organizations had been exempted under Article 243 of the Labor Code from taxes, duties and other assessments on donations received from fraternal organizations, local or foreign;

WHEREAS, the purpose of said exemptions was to provide incentive for projects designated to promote the welfare of the workers;

WHEREAS, that objective was nullified by the removal of said exemptions by subsequent issuances, particularly Presidential Decree No. 1395 and Executive Order No. 860;

WHEREAS, consistent with the commitment of the State to promote trade unionism, the reinstatement of said exemptions is highly desirable and necessary;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Republic of the Philippines, do hereby reinstate the exemptions granted to labor organizations under Article 242 of the Labor Code. All issuances inconsistent with this Order are hereby repealed.

Done in the City of Manila, this 1st day of May in the year of Our Lord Nineteen Hundred and Eighty-four.

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

By the President:

(SGD.) JUAN C. TUVERA
Presidential Executive Assistant

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