

IMPOSING A FIVE PERCENT CUSTOMS DUTY AND FIVE PERCENT INTERNAL REVENUE TAX IN LIEU OF THE DUTY AND/OR TAX-FREE IMPORTATION PRIVILEGE.

PRESIDENTIAL DECREE NO. 1352, April 21, 1978

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WHEREAS, the policy enunciated under Presidential Decree No. 776 is to rationalize and harmonize the fiscal incentives granted under existing laws in order to conserve government revenues;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers vested in me by the Constitution, do hereby decree:

SECTION 1. All importations which are presently exempt from customs duties and/or internal revenue taxes under the provisions of any general or special laws shall be subject to a 5 percent customs duty and 5 percent internal revenue taxes subject to the same limitations and conditions prescribed under such law, if any. The duty and tax imposed herein shall be computed in accordance with the applicable provisions of the Tariff and Customs Code, as amended, and the National Internal Revenue Code of 1977, respectively.

The customs duty and internal revenue taxes imposed under this section shall not apply to the following importations:

- Those which are exempt in pursuance of or in compliance with international treaties or commitments, such as the ADB-RP Host Agreement (1966); the 1947 Convention on Privileges and Immunities of the United Nations and its specialized agencies; the United States Agency for International Development-RP Agreement; the 1947 Military Bases Agreement; and other similar treaties or commitments;
- Those which are exempt under Section 17 of Presidential Decree No. 66;
- Those which are exempt under Section 12 of Presidential Decree No. 87;
- Those which are exempt under Presidential Decree No. 215;
- Those which are exempt under Section 1 of Presidential Decree No. 292;
- Those which are exempt under Presidential Decree No. 529;
- Those which are exempt under Section 15 of Presidential Decree 572;
- Those which are exempt under Presidential Decree No. 604;
- Those which are exempt under Presidential Decree No. 666;
- Those which are exempt under Section 76 of Presidential Decree No. 768;
- Those which are exempt under Presidential Decree No. 783;
- Those which are exempt under Presidential Decree No. 972; and

- Those which are exempt under Section 18 of Republic Act No. 6234.

SEC. 2. The pertinent provisions of Presidential Decree No. 218, Presidential Decree No. 269, Presidential Decree No. 348, Presidential Decree No. 413, Presidential Decree No. 440, Presidential Decree No. 535, Presidential Decree No. 538, Presidential Decree No. 634, Presidential Decree No. 681, Presidential Decree No. 690, Presidential Decree No. 926, Presidential Decree No. 990, Presidential Decree No. 992, Presidential Decree No. 1159, Republic Act No. 720, Republic Act No. 3470, Republic Act No. 4156, Republic Act No. 5186, Republic Act No. 6135, Republic Act No. 1161, Republic Act No. 1370, Republic Act No. 2640, Republic Act No. 3054, Republic Act No. 4690, Republic Act No. 4850, Republic Act No. 4071, and Republic Act No. 6042 are hereby repealed or amended accordingly.

SEC. 3. All pertinent provisions of special charters granting franchises and/or similar provisions of other general and special laws are likewise repealed or amended accordingly; Provided, however, That the President may, upon recommendation of the Fiscal Incentives Review Board declare a particular provision of an existing law other than those enumerated in the preceding paragraph as not among those repealed or amended by this paragraph.

SEC. 4. The Secretary of Finance shall, upon recommendation of the Commissioner of Customs, promulgate the necessary rules and regulations for the effective implementation of the provisions of this Decree.

SEC. 5. This Decree shall take effect immediately.

DONE in the City of Manila, this 21st day of April, in the year of Our Lord, nineteen hundred and seventy-eight.

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

By the President:

(Sgd.) JACOBO C. CLAVE
Presidential Executive Assistant

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