

REGULATING THE TAX-FREE IMPORTATION OF GOVERNMENT AGENCIES INCLUDING GOVERNMENT-OWNED OR CONTROLLED CORPORATIONS.

PRESIDENTIAL DECREE NO. 882, January 30, 1976

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WHEREAS, importations by certain government agencies, including government-owned or controlled corporation, are exempt from the payment of customs duties and compensating tax; and

WHEREAS, in order to reduce foreign exchange spending and to protect domestic industries, it is necessary to restrict and regulate such tax-free importations.

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

SECTION 1. All importations of any government agency, including government-owned or controlled corporations which are exempt from the payment of customs duties and internal revenue taxes, shall be subject to the prior approval of an Inter-Agency Committee which shall insure compliance with the following conditions:

- That no such article of local manufacture are available in sufficient quantity and comparable quality at reasonable prices;
- That the articles to be imported are directly and actually needed in and will be used exclusively by the grantee of the exemption of its operations and projects or in the conduct of its functions; and
- The shipping documents covering the importation are in the name of the grantee to whom the goods shall be delivered directly by customs authorities.

SEC. 2. To carry out the purpose of this Decree, an Inter-Agency Committee is hereby created which shall be composed of the following officials or their representatives:

Chairman— Secretary of Finance

Members— Secretary of Industry

Director General of the National Economic and Development Authority

Governor of the Central Bank

Commissioner of Customs

SEC. 3. The Committee shall have the power to regulate and control the tax-free importation of government agencies in accordance with the conditions set forth in Section 1 hereof, and the regulations to be promulgated to implement the provisions of this Decree: Provided, however, That any government agency or government-owned

or controlled corporation, or any local manufacturer or business firm adversely affected by any decision or ruling of the Inter-Agency Committee may file an appeal with the Office of the President within ten days from the date of notice thereof. During the pendency of the appeal, the proposed importation shall be suspended until the appeal has been finally decided, unless the President directs otherwise.

SEC. 4. The tax-free imported articles shall not be sold or otherwise disposed of without prior approval of the Inter-Agency Committee. In case the government agency or government-owned or controlled corporations sells or otherwise disposes of the goods to a taxable government agency/corporation or private person or entity, the transferee shall be considered the importer thereof and shall be liable for the payment of the corresponding customs duties and internal revenue taxes due thereon to be determined in accordance with existing laws. For this purpose, the transferor shall withhold the taxes and duties due and shall remit the same to the Bureau of Customs within ten days after the sale or disposition has been consummated.

SEC. 5. The Inter-Agency Committee shall promulgate the necessary rules and regulations for the effective implementation of the provisions of this Decree.

SEC. 6. Section 16 of Republic Act No. 1161, as amended; Section 8 of Republic Act No. 1370; Section 24 (a) of Republic Act No. 2067, as amended; Section 11 of Republic Act No. 2640; Section 9 of Republic Act No. 3054; Section 12 of Republic Act No. 4071; Section 12 of Republic Act No. 4156; Section 12 of Republic Act No. 4690; Section 12 of Republic Act No. 4850; Section 11 of Republic Act No. 6042; Section 18 of Republic Act No. 6234, as amended; Section 13 of Republic Act No. 6395, as amended; Section 16 of Presidential Decree No. 6-A; Section 21 of Presidential Decree No. 66, as amended; Section 98 of Republic Act No. 3844, as amended by Presidential Decree No. 251; Section 14 of Presidential Decree No. 269; Section 4 of Presidential Decree No. 520; Section 10 of Presidential Decree No. 538; Section 14 of Presidential Decree No. 570; Section 15 of Presidential Decree No. 334, as amended by Presidential Decree No. 572; Section 8 of Presidential Decree No. 604; Section 26 of Presidential Decree No. 625; Section 6 of Presidential Decree No. 673; Section 13 of Presidential Decree No. 681; Section 20 of Presidential Decree No. 690; Section 10 of Presidential Decree No. 696; Section 76 of Presidential Decree No. 198, as amended by Presidential Decree No. 768; Section I(a) of Presidential Decree No. 788; and all similar provisions of all general and special laws and decrees are hereby amended accordingly.

SEC. 7. This Decree shall take effect immediately.

Done in the City of Manila, this 30th day of January, in the year of Our Lord, nineteen hundred and seventy-six.

(Sgd.)

FERDINAND E. MARCOS

President

Republic of the Philippines

By the President:

(Sgd.)

JACOBO C. CLAVE

Presidential Executive Assistant

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