

RESTORING THE EXEMPTION OF THE NATIONAL HOUSING AUTHORITY FROM THE PAYMENT OF ALL TAXES, DUTIES, FEES AND OTHER CHARGES

PRESIDENTIAL DECREE NO. 2013, January 23, 1986

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WHEREAS, the programs and projects of the National Housing Authority are for marginal and low income groups of our people;

WHEREAS, taxes, fees and special assessments, whether local or general, constitute a significant component of the costs being charged to project beneficiaries;

WHEREAS, there is a need to institute every possible means of reducing costs so that such Projects shall be more affordable to their beneficiaries;

WHEREAS, all the predecessor housing agencies that were abolished and whose functions were taken over by the National Housing Authority under Presidential Decree No. 757 were tax exempt;

WHEREAS, Presidential Decree No. 1922 dated 6 May 1984 exempted the National Housing Authority "from the payment of any and all fees and taxes of any kind" which exemption was subsequently withdrawn by Presidential Decree No. 1931, dated 11 June 1984;

WHEREAS, the housing programs and related services of the National Housing Authority respond directly to the needs of the urban poor and thus serve a priority national interest;

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

SECTION 1. The exemption granted the National Housing Authority under Presidential Decree No. 1922 dated 6 May 1984 from the payment of any and all fees and taxes of any kind; whether local or general, such as income and realty taxes, special assessments, customs duties, exchange tax, building fees, and other taxes, fees and charges is hereby restored.

SEC. 2. All documents or contracts executed by or in favor of the National Housing Authority shall also be exempt from the payment of documentary stamp tax and registration fees, including fees for the issuance of titles.

SEC. 3. All taxes remaining unpaid by the National Housing Authority up to the signing of this Decree are hereby condoned.

Done in the city of Manila, this 23rd day of January in the year of our Lord, nineteen hundred and eighty-six.

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

By the President:

(Sgd.) JUAN C. TUVERA

Presidential Executive Assistant

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