

CLASSIFYING BOWLING AS A SPORT AND DELETING BOWLING ALLEYS FROM SECTION 268 OF THE NATIONAL INTERNAL REVENUE CODE.

LETTER OF INSTRUCTION No. 1504, December 29, 1985

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TO:

The Minister of Finance; The Commissioner of Internal Revenue; All Concerned

WHEREAS, under Section 268 of the National Internal Revenue Code, as last amended by Presidential Decree No. 1959, bowling alleys are subject to amusement tax, like cockpits, cabarets, night or day clubs, boxing exhibitions, professional basketball games, Jai-Alai and race tracks;

WHEREAS, bowling is a sport, and is represented in the Philippine Olympic Committee and Project: Gintong Alay;

WHEREAS, bowling is a sport which has been included in the South East Asian Games and Asian Games;

WHEREAS, bowling is a sport in which many internal competitions have been won by Filipino men and women and by virtue thereof, has brought much honor and prestige to the country;

WHEREAS, the government has recognized as a matter of national policy the development of sports and the encouragement of the people's participation in sports;

WHEREAS, the lifting of the amusement tax on bowling alleys will reduce the cost of bowling to participants, therefore making the game affordable to a greater number of citizens and thus enhancing the development of more bowlers of internal caliber.

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers vested in me by the Constitution, do hereby order and direct that bowling be hereby classified as a sport and bowling alleys shall therefore not be subject to amusement tax and shall be deleted from Section 268 of the National Internal Revenue Code as amended.

All laws, orders and letters of instructions inconsistent with the provisions of this Letter of Instruction are hereby repealed and/or modified accordingly.

This Letter of Instruction shall take effect immediately.

Done in the City of Manila, this 29th day of December, in the year of our Lord, Nineteen Hundred Eighty-Five.

(Sgd.) FERDINAND E. MARCOS

President of the Philippines

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