

AMENDING PARAGRAPH (1) OF SECTION 6-A OF REPUBLIC ACT NO. 1828 AS AMENDED BY REPUBLIC ACTS NOS. 2077 AND 4167 AND PRESIDENTIAL DECREE NO. 1001.

PRESIDENTIAL DECREE NO. 1662, January 09, 1980

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WHEREAS, the continued development of the Surigao Mineral Reservation has become more important to the national economy;

WHEREAS, the tax exemption granted to the operator under paragraph (1) of Section 6-A of Republic Act No. 1828, as amended, has expired on December 31, 1979; and

WHEREAS, in view of increased costs of operation, particularly of fuel, the development of the Surigao Mineral Reservation cannot be pursue unless the tax exemptions originally granted to the operator are extended;

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 amendment of Paragraph (1) of Section 6-A of Republic Act No, 1828, as amended, as follows:

SECTION 1. Paragraph (1) of Section 6-A of Republic Act No. 1828, as amended, is hereby further amended to read as follows:

(1) The operator shall pay and guarantee payment to the government out of the gross annual receipts from all minerals, mineral and metal products, and by-products resulting from the operation, processing and disposition of mineral deposits, other than those of nickel, cobalt and iron, a royalty of not less than five per centum (5%) of the said gross annual receipts, F.O.B. points of export beginning with the end of the first year after the effective date of the contract: Provided, That the operator shall from January 1, 1980 to December 31, 1981. be exempt from all taxes, duties, fees and charges, both national and local, directly payable by it for any work or activity, equipment, machinery, materials, instruments, supplies, accessories, structures, buildings, lands improvement, and/or other properties directly connected with or needed and to be used or being used exclusively in the operation, other than those provided in this act and except income tax and those fees and charges that are imposed for work or services actually rendered to the operator: Provided, further. That the operator shall put in operation the area of areas covered by the contract within two (2) years from the effective date of the contract. Thereafter, penalties may be applied against the operator for failure to effect such production and/or reach certain levels of production within specific time periods, as may be agreed upon: Provided, finally, That exemptions from taxes shall not extend to taxes due from contractors personnel in their personnel capacities.

SECTION 2. All provisions of Republic Act No. 1828, as amended; the Memorandum of Agreement and the Operating Contract dated July 3, 1968 executed between the Republic of the Philippines and Marinduque Mining & Industrial Corporation and all other laws, decrees, executive orders, or parts thereof, inconsistent with this Decree are hereby repealed, modified and/or amended accordingly.

SECTION 3. This Decree shall take effect immediately.

Done in the City of Manila, this 10th day of January, in the year of Our Lord, nineteen hundred and eighty.

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

By the President:

(Sgd.) JACOBO C. CLAVE
Presidential Executive Assistant

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