

AMENDING EXECUTIVE ORDER NO. 42

EXECUTIVE ORDER NO. 104, December 24, 1986

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/5347a08cf8e1/>

WHEREAS, the Government has received numerous requests from the various sectors of our society for an extension of time within which to avail themselves of the real property tax amnesty under Executive Order No. 42 dated August 22, 1986;

WHEREAS, consistent with the policy of the Government to adopt immediate measures that will ease the tax burden and encourage tax payments that accrue to the local governments which are the principal beneficiaries of realty tax revenues, such requests must be heeded;

NOW, THEREFORE, I, CORAZON C. AQUINO, President of the Philippines, do hereby order:

SECTION 1. The period within which the taxpayers may avail themselves of the real property tax amnesty under Executive Order No. 42 is hereby extended up to March 31, 1987. Section 5 of Executive Order No. 42 is hereby amended accordingly.

SECTION 2. The provisions of Sections 1, 2, 3 and 4 of Executive Order No. 42 shall continue to be in force and effect.

SECTION 3. The Minister of Finance shall promulgate the necessary rules and regulations to implement this amendatory Executive Order.

SECTION 4. All laws, orders, issuances, rules and regulations or parts thereof inconsistent with this Executive Order are hereby repealed or modified accordingly.

SECTION 5. This Executive Order shall take effect beginning January 1, 1987.

Done in the City of Manila, this 24th day of December in the year of Our Lord, nineteen hundred and eighty-six.

(Sgd.) CORAZON C. AQUINO

By the President:

(Sgd.) JOKER P. ARROYO

Acting Executive Secretary

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.