

EXTENDING BENEFITS PROVIDED UNDER PRESIDENTIAL DECREE NO. 745 NOT ONLY TO EMPLOYEES OR WORKERS BUT TO LOW INCOME FAMILIES IN GENERAL.

PRESIDENTIAL DECREE NO. 1217, October 14, 1977

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WHEREAS, the Constitution of the Philippines provides that the State shall establish, maintain and ensure, adequate social services in the field of "housing to guarantee the enjoyment of the people of a decent standard of living;

WHEREAS, the housing problem of the country has grown into a critical magnitude requiring the immediate and concrete institution of measures which can meet the needs of Filipino families for decent dwellings;

WHEREAS, the need to resolve the housing problem" therefore calls for a joint venture between the government and

WHEREAS, it is incumbent upon the Government to harness and promote housing ventures in terms of capital expenditures, land expertise, and financing including the provision for incentives and facilities to broaden the private sector participation in the housing investment;

WHEREAS, there are domestic corporations and partnerships, which are willing or already have plans to provide housing accommodations for the low income group but are stymied by financial difficulties;

WHEREAS, Presidential Decree No. 745 provides such incentives but only qualified workers, employees, and their domestic employers as the recipients of these benefits, and it is incumbent upon government to make available such incentives to all low income families and to those who provide housing for them;

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

SECTION 1. The National Housing Authority shall finance under liberalized credit terms housing for low-income families

that may be proposed by domestic corporations, partnership and landowners organized and existing under Philippine law, operating for profits, for low-income groups under any or all of the following schemes:

- Affordable interest rates and repayment terms;
- Graduated amortizations scheme in a manner that beneficiaries shall pay smaller amortizations during the initial period of repayment; and
- Government subsidy of a portion of the interest payment, or a portion of the capital cost of construction.

SEC. 2. Domestic corporations, partnerships or landowners as defined above which invest funds in housing for low-income groups shall be allowed a reasonable margin of profit if lots and dwelling units are to be sold to the low-income groups on easy installment terms; or if the dwelling units be leased to the low-income groups on a monthly rental basis.

SEC. 3. Pursuant to the above incentives, such domestic corporations and partnerships and landowners shall enjoy tax exemptions on:

- Real estate taxes on the improvements which will be used for housing by low-income groups;
- Taxes on income derived from the installment sales of houses to low income groups or income derived from rentals' thereof of; and
- Taxes on interest earned due to the financing of houses for the low-income groups.

SEC. 4. The National Housing Authority shall define the low-income groups qualified in this decree and the extension of housing benefits to these groups, upon the certification of the Authority, shall entitle the domestic corporations, partnerships and landowners to the incentives enumerated in this decree. Benefits of this decree shall however cease upon evidence as decided by the Authority that use of the housing units has passed to groups other than low-income groups. The Authority shall formulate rules and regulations to implement the provisions and the intent of this section.

SEC. 5. The benefits of this decree shall accrue only to new projects and development certified and approved by the National Housing Authority as eligible for the grant under this decree.

SEC. 6. All laws, orders and decrees as well as rule and regulations inconsistent herewith are hereby repealed and/or modified accordingly.

SEC. 7. This order shall take effect immediately.

Done in the City of Manila, this 14th day of October, in the year of Our Lord, nineteen hundred and seventy-seven.

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

By the President:

(Sgd.) JUAN C. TUVERA
Presidential Assistant Secretary

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