

FURTHER AMENDING SECTION FOUR OF PRESIDENTIAL DECREE NUMBERED ONE HUNDRED AND FORTY-FOUR, ENTITLED “REVISING THE PRESENT SYSTEM OF NATIONAL INTERNAL REVENUE ALLOTMENTS TO LOCAL ...

PRESIDENTIAL DECREE NO. 1231, November 04, 1977

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WHEREAS, the effectivity of Presidential Decree No. 937, which amended Section 4 of Presidential Decree No. 144, as amended, is due to terminate on December 31, 1977;

WHEREAS, the full implementation of the distribution scheme provided for in Presidential Decree No. 144 would inevitably result in the reduction of the allotment shares of the local governments which used to benefit from the lopsided allocation scheme existing prior to the enactment of Presidential Decree No. 144;

WHEREAS, in order to avoid the impairment of essential public services in these localities and to enable them to stabilize their finances from local revenue sources, it is necessary to extend the provisions of Presidential Decree No. 937;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Republic of the Philippines, by virtue of the powers vested in me by the Constitution, do hereby decree and order, as part of the law of the land, the following provisions ;

SECTION 1. For a period of three (3) calendar years beginning January 1, 1973 up to December 31, 1980, the internal revenue allotment shares of each province, city or municipality shall be determined pursuant to the pertinent provisions of Presidential Decree No. 144, as amended by Presidential Decree No. 937, and as read in relation with the provisions of Presidential Decrees Nos. 559 and 898.

SEC. 2. Thereafter, or beginning January 1, 1981, the annual allotment shares of the local governments shall be determined on the basis of Sections 1, 2 and 3 of Presidential Decree No. 144, as amended by Presidential Decree Nos. 659 and 898.

SEC. 3. The Secretary of Finance shall issue the rules and regulations necessary for the proper implementation of this Decree.

SEC. 4. All laws, decrees, orders, and rules and regulation or parts thereof, which are contrary to or inconsistent with this Decree, are hereby repealed, amended or modified accordingly.

SEC 5. This Decree, except as otherwise provided for herein, shall take effect immediately.

Done in the City of Manila, this 4th day of November, in the year of Our Lord, nineteen hundred and seventy-seven.

(Sgd.) FERDINAND E. MARCOS

President of the Philippines

By the President:

(Sgd.) JACOBO C. CLAVE

Presidential Executive Assistant

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