

GRANTING TO LOG EXPORTERS IMMUNITY FROM CRIMINAL PROSECUTION UNDER CERTAIN CONDITIONS.

PRESIDENTIAL DECREE NO. 1852, December 14, 1982

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/62ebe0f5ee6c/>

WHEREAS, certain persons and entities engaged in the exports of logs have not declared or have misdeclared their true and correct export earnings;

WHEREAS, such irregularities have caused serious damage to the economy and the welfare of the national community, such as through the salting of foreign exchange abroad; the non-payment of the corresponding taxes; and the degradation of our forests and natural environment arising from the excessive or improper cutting of trees;

WHEREAS, the government is prepared to prosecute to the full measures of the law the perpetrators of such activities;

WHEREAS, before taking such action it is desirable to provide the said log exporters with a final opportunity to make amends by way of submitting a true and correct declaration of their export earnings, repatriating such foreign exchange earnings, and paying the taxes as herein provided;

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 that:

- Any person or entity authorized to export logs, or is in any manner connected with the export of logs either as a principal, agent, middleman or conduit marketing outlet, who files a sworn statement under this Decree declaring its true and correct foreign exchange earnings not otherwise previously reported arising from machinations such as outright non-reporting, misclassification of logs, underdeclaration of actual log shipments, under-pricing of price manipulations through the use of conduit marketing outlets located here or abroad; and covering any all of the years within the period beginning January 1, 1978 to December 31, 1982, shall be relieved from any tax Penalty, surcharge or increment thereto, and from any and criminal prosecution in accordance with pertinent laws, decrees, rules and regulations, under the following conditions:

- a. That such foreign exchange earnings are repatriated and deposited with any authorized commercial bank in the Philippines pursuant to rules and regulations to be issued by the Governor of the Central Bank;
- b. That the sworn statement is filed in four (4) copies not later than March 15, 1983 with the Central Bank of the Philippines, copy furnished the Bureau of Internal Revenue, and shows the amount of foreign exchange earnings for each year; and
- c. That twenty-five per cent (25%) of the internal revenue taxes, export duties and forest charges due thereon is paid within thirty (30) days from filing of the sworn statement.

- Any person or entity who avails of this Decree by reporting his true and correct foreign exchange earnings not otherwise previously reported, and complies with the foregoing conditions, shall not be subject to any investigation or prosecution, whether civil criminal, or administrative, on such foreign exchange earnings for each year covered by the sworn statement, and such statement shall not be used as evidence, against or to the prejudice

of the filer or declarant, in any proceeding before any court of law or 'body, whether judicial, quasi-judicial, or administrative; in which he is a defendant or respondent;

- The sworn statement or any information relative thereto shall be confidential. It shall be unlawful for any official or employee having knowledge of such statement to disclose the same or any contents thereof to any person, except in an official capacity and for official purposes, and any violation hereof shall subject the offender to imprisonment of not more than five (5) years.

- Any person or entity who fails to avail of this Decree shall be subjected to a thorough investigation and criminal prosecution or civil action for any violation of pertinent laws; and any criminal liability arising from the offense charged cannot be compromised.

- The Governor of the Central Bank, upon consultation with the Commissioner of Internal Revenue, shall promulgate the regulations for the effective implementation of this Decree within fifteen (15) days from its approval.

Done in the City of Manila, this 14th day of December, in the year of Our Lord, nineteen hundred and eighty-two.

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

By the President:

(Sgd.) JUAN C. TUVERA
Presidential Executive Assistant

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.