

AN ACT TO AMEND REPUBLIC ACT NUMBERED THREE THOUSAND FIVE HUNDRED AND THIRTY-EIGHT, ENTITLED "AN ACT TO EXEMPT THE FORD FOUNDATION AND ITS GRANTS FROM THE PAYMENT OF GIFT, FRANCHISE, SPECIFIC, PERCENTAGE, REAL PROPERTY AND ALL OTHER TAXES, DUTIES AND FEES PROVIDED UNDER EXISTING LAWS OR ORDINANCES. THIS EXEMPTION SHALL EXTEND TO GOODS IMPORTED UNDER THE FORD FOUNDATIONS THE ROCKEFELLER FOUNDATION, THE AGRICULTURAL DEVELOPMENT COUNCIL, INC., OR THE FOSTER PARENTS PLAN, INC., GRANTS FOR RELIEF, MEDICAL, SCIENTIFIC, EDUCATIONAL AND TRAINING PURPOSES TO GOVERNMENT ORGANIZATIONS AND PRIVATE INSTITUTIONS RECOGNIZED BY THE GOVERNMENT AND TO GOODS BROUGHT IN OR IMPORTED FOR THE PERSONAL USE OF FOREIGN PERSONNEL WHOSE SERVICES ARE PAID BY THE FORD FOUNDATION, THE ROCKEFELLER FOUNDATION, THE AGRICULTURAL DEVELOPMENT COUNCIL, INC., OR THE FOSTER PARENTS PLAN, INC., OR FROM FUNDS GRANTED BY THESE FOUNDATIONS: PROVIDED, HOWEVER, THAT THIS EXEMPTION IS WITHOUT PREJUDICE TO THE COLLECTION OF CUSTOMS DUTIES AND TAXES ON GOODS OR ARTICLES BROUGHT OR IMPORTED INTO THE PHILIPPINES FOR THE USE OF SUCH FOREIGN PERSONNEL SHOULD SUCH GOODS OR ARTICLES SUBSEQUENTLY BE SOLD, TRANSFERRED OR EXCHANGED IN THE PHILIPPINES TO PERSONS OR ENTITIES NOT ENTITLED TO EXEMPTION FROM SAID CUSTOMS DUTIES AND TAXES PURSUANT TO EXISTING LAWS AND REGULATIONS GOVERNING THE MATTER."

REPUBLIC ACT NO. 4169, August 08, 1964

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Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. Section one of Republic Act Numbered Three thousand five hundred and thirty-eight is hereby amended to read as follows:

"SECTION 1. The provisions of existing laws or ordinances to the contrary notwithstanding, the Ford Foundation, the Rockefeller Foundation, the Agricultural Development Council, Inc., and the Foster Parents Plan, Inc., shall be exempt from the payment of gift, franchise, specific, percentage, real property and all other taxes, duties and fees provided under existing laws or ordinances. This exemption shall extend to goods imported under the Ford Foundations the Rockefeller Foundation, the Agricultural Development Council, Inc., or the Foster Parents Plan, Inc., grants for relief, medical, scientific, educational and training purposes to government organizations and private institutions recognized by the government and to goods brought in or imported for the personal use of foreign personnel whose services are paid by the Ford Foundation, the Rockefeller Foundation, the Agricultural Development Council, Inc., or the Foster Parents Plan, Inc., or from funds granted by these foundations: Provided, however, That this exemption is without prejudice to the collection of customs duties and taxes on goods or articles brought or imported into the Philippines for the use of such foreign personnel should such goods or articles subsequently be sold, transferred or exchanged in the Philippines to persons or entities not entitled to exemption from said customs duties and taxes pursuant to existing laws and regulations governing the matter."

SEC. 2. Section two of the same Act is hereby amended to read as follows:

"SEC. 2. Non-Filipino citizens serving on the staff of the Ford Foundation, the Rockefeller Foundation, the Agricultural Development Council, Inc., or the Foster Parents Plan, Inc., grants shall be exempted from the payment of income tax on salaries and stipends in dollars received solely and by reason of service rendered under the Ford Foundation, the Rockefeller Foundation, the Agricultural Development Council, Inc., or the Foster Parents Plan, Inc., programs."

SEC. 3. The same Act is amended by inserting a new section which shall read as follows:

"SEC. 2-A. Any such foundation or corporation fraudulently taking advantage of the provisions of this Act to avoid the payment of taxes and duties due on any importation, or violating any rule or regulation promulgated pursuant to the provisions of this Act shall be punished by a fine equivalent to ten times the amount of all taxes and duties due on the importation but in no case shall it be less than ten thousand pesos. In addition thereto, the said foundation or corporation shall be denied the benefits herein granted."

SEC. 4. This Act shall take effect upon its approval.

Approved, August 8, 1964.

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