

AMENDING SECTIONS THREE AND FOUR OF PRESIDENTIAL DECREE NO. 1067-B DATED JANUARY 1, 1977, ENTITLED "GRANTING THE PHILIPPINE AMUSEMENTS AND GAMING CORPORATION A FRANCHISE TO ESTABLISH AND OPERATE A CASINO IN THE METROPOLITAN MANILA AREA"

PRESIDENTIAL DECREE NO. 1632, August 13, 1979

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

SECTION 1. Section 3 of Presidential Decree No. 1067-B as amended by Presidential Decree No. 1399, is hereby further amended to read as follows:

"If the host area is Metro Manila, sixty percent (60%) shall be set aside and allocated to fund the following infrastructure and socio-civic projects within the Metropolitan Manila Area:

- (a) Flood Control
- (b) Sewerage and Sewage
- (c) Nutritional Programs
- (d) Population Control
- (e) "Tulungan ng Bayan" Centers
- (f) Beautification

Provided, however, That as may be directed and authorized by the President, all or part of the said 60% share of the government may be appropriated and allocated to fund and finance any infrastructure and/or socio-civic projects throughout the Philippines: Provided, further, That if the host area is a city or municipality other than Metro-Manila, said sixty percent (60%) share of the government shall be allotted to the host city or municipality (other than Metro Manila) and to the province, as follows: fifty per centum (50%) to the province, and fifty per centum (50%) to the host city or host municipality, as the case may be: Provided, furthermore, That in Regions 9 and 12 the sharing of the 60% appertaining to the government shall be as follows: thirty per centum (30%) to the province, forty-five per centum (45%) to municipalities and cities, as the case may be, and twenty-five per centum (25%) to the regional governments."

SEC. 2. Paragraph (2) of Section 4 of Presidential Decree No. 1067-B as amended, is hereby further amended to read as follows:

"SEC. 4. EXEMPTIONS.-

"(2) Income and other taxes.—

"(a) Franchise Holder: In consideration of the franchise and rights hereby granted, the Franchise Holder shall pay to the National Government a franchise tax of five per centum (5%) of its gross revenue or earnings from the operation of its franchise, such tax to be paid in the same manner as provided in Section 267 of the National Internal Revenue Code, and shall be in lieu of any and all taxes of any kind and nature or description levied, established or collected by any authority whatsoever, whether Municipal, City, Province or National."

SEC. 3. This Decree shall take effect immediately.

Done in the City of Manila, this 13th day of August, in the year of Our Lord, nineteen hundred and seventy-nine.

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

By the President:

(Sgd.) JUAN C. TUVERA
Presidential Assistant

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