

LETTER OF INSTRUCTIONS No. 1437, October 30, 1984

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TO: The Minister of Finance
The Acting Commissioner of Customs
The Commissioner of Internal Revenue
All Concerned

WHEREAS, on June 11, 1984, Presidential Decree No. 1931 was promulgated, directing the rationalization of duly and tax exemption privileges granted to government-owned or controlled corporations, and all other units of the Government:

WHEREAS, the Cultural Center of the Philippines (CCP) not only manages the entire CCP complex but also provides support to various cultural and arts projects of the Government, such as the National Arts Center, the Museum of Philippine Arts and other affiliates and subsidiaries;

WHEREAS, the outright withdrawal of the duty and tax exemption privileges of the CCP would cause the dislocation of its financial structure, thus jeopardizing its viability and operations as well as those of the projects which it supports;

WHEREAS, Article XV, Section 9 (2), of the Constitution provides that "Filipino culture shall be preserved and developed for national identity. Arts and letters shall be under the patronage of the State;"

WHEREAS, in order to give meaning to the above constitutional mandate, the duty and tax exemption privileges of the CCP under Presidential Decree No. 15, as amended, should be maintained; Provided, however, That the business operations of the CCP shall continue to be liable for taxes in accordance with the provisions of Presidential' Decree No. 1825;

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

- The Cultural Center of the Philippines (CCP) is hereby exempted from the provisions of Presidential Decree No. 1931. However, the business operation of the CCP shall remain liable for all taxes which, except for income taxes, shall be remitted directly to the CCP instead of being paid directly to the Bureau of Internal Revenue, as provided in Presidential Decree No. 1825.

- This Letter of Instruction shall take effect immediately

Done in the City of Manila this 30th day of October in the year of Our Lord, nineteen hundred and eighty-four.

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

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