

LETTER OF INSTRUCTIONS NO. 753, October 14, 1978

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TO: The Minister, Ministry of Finance
The Minister, Ministry of Agriculture
The Commissioner, Bureau of Internal Revenue

Earlier, I had directed that marginal farmers be exempted from the 1% tax on gross sales, with a minimum of P100, which was levied under Presidential Decree No. 1358. I also directed the Ministry of Agriculture to give me recommendations on the definition of marginal farmers.

It has been reported to me by the Batasan Pambansa Committee on Agriculture, however, that the 1% tax is already being enforced on all farmers even before the definition of marginal farmers has been arrived at so that this group may be exempted.

Until the definition of a marginal farmer is drawn up and approved by me, I hereby direct the Minister of Finance and the Commissioner of the Bureau of Internal Revenue to temporarily suspend the imposition on small farmers of the 1% percentage tax under Section 198, on sales of agricultural products under Presidential Decree No. 1358, entitled "Further Amending Certain Sections of Title V of the National Internal Revenue Code, As Amended." Furthermore, the minimum tax of P100 also being implemented under this Section is also hereby temporarily suspended.

The Minister of Agriculture, in consultation with the Minister of Finance and the Commissioner of the Bureau of Internal Revenue, is hereby directed to submit within 30 days for Presidential approval the definition of a small marginal farmer for exemption from the said percentage tax.

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

October 14, 1978

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