

AMENDING SECTION 45 OF THE NATIONAL INTERNAL REVENUE CODE

PRESIDENTIAL DECREE NO. 1117, April 15, 1977

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WHEREAS, under Section 45 (a)(3) of the Tax Code, many individuals without income are nevertheless required to file income tax returns;

WHEREAS, the number of income tax returns filed in 1975 by these individuals totalled 1,185,340;

WHEREAS, the printing and processing of these returns entail so much administrative expenditures;

WHEREAS, the amount of money, time and effort spent in processing and storing these returns are not commensurate with the benefits derived or which may be derived therefrom;

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

SECTION 1. Section 45(a) of the Tax Code is hereby amended to read as follows:

"Sec. 45. Individual Returns. — (a) Requirements. — (1) The following individuals are required to file an income tax return, if they have a gross income of at least P1,800 for the taxable year:

"(A) Every Filipino Citizen, whether residing in the Philippines or abroad and,

"(B) Every alien residing in the Philippines, regardless of whether the gross income was derived from sources within or outside the Philippines.

"(2) Regardless of amount, every non-resident alien engaged in trade or business in the Philippines shall file an income tax return.

"The income tax return shall be filed in duplicate, and shall set forth specifically the gross amount of income from all sources, except that of non-resident aliens engaged in trade or business in the Philippines which shall contain only such incomes derived from sources within the Philippines.

"(b) Where to file. — The return shall be filed with the Commissioner, Regional Director, Revenue District Officer, Collection Agent, duly authorized treasurer of the municipality, or authorized agent banks in which such person has his legal residence or place of business in the Philippines, or if there is no legal residence or place of business in the Philippines, then with the Commissioner in Manila.

"(c) When to file. — The return of the following individuals shall be filed on or before the fifteenth of March of each year, covering income of the preceding taxable year;

"(A) Residents of the Philippines, whether citizens or aliens, whose income have been derived solely from salaries, wages, interests, dividends, allowances, commissions, bonuses, fees, pensions or any combination thereof.

"(B) The return of all other individuals not mentioned above, including non-resident citizens shall be filed on or before the fifteenth day of April of each year covering income of the preceding year.

"(d) Husband and wife. — In the case of married persons whether citizens, resident or non-resident aliens, only one consolidated return for the taxable year shall be filed by either spouse to cover the income of both spouses but where it is impracticable for the spouses to file one consolidated return, each spouse may file his separate return of income; but the returns so filed shall be consolidated for the purpose of the tax prescribed under this Title.

"(e) Return of parent to include income of children. — The income of unmarried minors derived from property received from a living parent shall be included in the return of the parent, except (1) when the gift tax has been paid on such property, or (2) when the transfer of such property is exempt from the gift tax.

"(f) Persons under disability. — If the taxpayer is unable to make his own return, the return may be made by his duly authorized agent or representative or by the guardian or other person charged with the care of his person or property, the principal and his representative or guardian assuming the responsibility of making the return and incurring penalties provided for erroneous, false, or fraudulent returns.

"(g) Signature presumed correct. — The fact that an individual's name is signed to a filed return shall be prima facie evidence for all purposes that the return was actually signed by him."

SECTION 2. The Secretary of Finance shall promulgate the necessary rules and regulations for the effective implementation of this Decree.

SECTION 3. This Decree shall take effect beginning with the calendar year ended December 31, 1976.

DONE in the City of Manila, this 15th day of April, in the year of Our Lord, Nineteen Hundred and Seventy-Seven.

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

By the President:

(Sgd.) JUAN C. TUVERA
Presidential Executive Assistant

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