

EXEMPTING FROM TAXES ALL LOCAL PURCHASES OF COMMODITIES AND ITEMS FOR AFP EXCHANGE AND COMMISSARY SERVICE.

PRESIDENTIAL DECREE NO. 83, December 20, 1972

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/84f5390cfc8a/>

WHEREAS, pursuant to Proclamation No. 1081, dated September 21, 1972, martial law is in effect throughout the land;

WHEREAS, in order to extend further assistance to the Veterans of the Philippines in World War II, and their widows and orphans, as well as to the members of the Armed Forces of the Philippines (who are now carrying the greater part of the burden of suppressing the activities of groups of men actively engaged in a criminal conspiracy to seize political and state powers in the Philippines and of eradicating widespread lawlessness, anarchy, disorder and wanton destruction of lives and property) and their dependents, I ordered the Philippine Veterans Bank to set aside the sum of five million pesos (P5,000,000.00) in Letter of Instruction No. 31, dated October 23, 1972, as amended, for the operation and maintenance of a commissary and PX facilities for the aforementioned veterans, their widows and orphans, and the members of the Armed Forces of the Philippines and their dependents;

WHEREAS, to better realize the objectives of the aforestated Letter of Instruction and in order to render fuller meaning to said objectives, it is necessary that certain commodities which are to be sold by the commissary from local producers, manufacturers or suppliers be free of all taxes, duties and/or charges imposed by the Government;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers in me vested by the Constitution as Commander-in-Chief of all the Armed Forces of the Philippines, and pursuant to the Letter of Instruction cited above, do hereby promulgate and decree as part of the law of the land that all purchases from local sources, manufacturers, suppliers and producers of commodities or items decided by the AFP Exchange and Commissary Service to be sold to persons entitled to commissary and PX privileges under Letter of Instruction No. 31, dated October 23, 1972, as amended, shall be free of all taxes, duties and other charges prescribed for similar commodities or items under existing revenue and other laws and regulations.

The Chief of Staff, AFP, with the approval of the Secretary of National Defense is authorized to promulgate rules and regulations to carry out the provisions of this Decree.

Done in the City of Manila, this 20th day of December, in the year of Our Lord, nineteen hundred and seventy-two.

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

By the President:

(Sgd.) ALEJANDRO MELCHOR

Executive Secretary

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.