

RE: ALL TAXES EXCEPT INCOME TAX, IMPOSED ON THE BUSINESS OPERATIONS OF THE CULTURAL CENTER OF THE PHILIPPINES SHALL BE REMITTED DIRECTLY TO THE CULTURAL CENTER

PRESIDENTIAL DECREE NO. 1825, January 16, 1981

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WHEREAS, Presidential Decree No. 15, as amended by Presidential Decree No. 1444, exempts the Cultural Center of the Philippines (CCP) from taxes except income tax for its business operations;

WHEREAS, Presidential Decree No. 1815, further amended said Decrees by imposing all taxes on the business ventures of the Center;

WHEREAS, the government is committed to assist the cultural projects of the Center and has in fact given subsidy to the said Center;

WHEREAS, the Center requires further subsidy from the government commensurate to the tax exemptions enjoyed under P.D. 1444, as repealed by P.D. 1815;

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

SECTION 1. All taxes, except income tax, imposed on the business operations of the Cultural Center of the Philippines shall, in lieu of being paid directly to the Bureau of Internal Revenue be remitted directly to the Cultural Center of the Philippines; such fund to be used by the Center for its cultural activities. As such, these taxes shall be part of the expenses of its business operations and shall not in any way place the business operations of the Center such as the hotel, at an undue advantage over the other hotels which are required by law to pay these taxes.

SEC. 2. The Center shall report to the Bureau of Internal Revenue the amount of taxes so transferred for cultural activities of the Center within five (5) days from its accrual.

SEC. 3. This Decree shall take effect immediately.

Done in the City of Manila, this 16th day of January, in the year of Our Lord, nineteen hundred and eighty-one.

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

By the President:

(Sgd.) JUAN C. TUVERA

Presidential Executive Assistant

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