

AMENDING SECTION 24(b) (2) OF THE NATIONAL INTERNAL REVENUE CODE TO PROVIDE A STATUTORY DEFINITION OF THE TERM "GROSS PHILIPPINE BILLINGS";

PRESIDENTIAL DECREE NO. 1355, April 21, 1978

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WHEREAS, the open skies policy in the operations of international airline companies in the Philippines has proliferated chartered flights to and from the country;

WHEREAS, international airline companies with scheduled flights to the Philippines are taxed on their incoming and outgoing business arising from passage documents sold in the country;

WHEREAS, fares of chartered flights are not subject to any income tax under existing internal revenue laws and regulations;

WHEREAS, there is a need to equalize the income tax burden and promote healthy competition among the international airline companies;

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

SECTION 1. Section 24-(b)(2) of the National Internal Revenue Code is hereby amended by adding a definition of the term "gross Philippine billings" as follows:

"xxx xxx xxx "Gross Philippine billings" includes gross revenue realized from uplifts anywhere in the world by any international carrier doing business in the Philippines of passage documents sold therein, whether for passenger, excess baggage or mail, provided the cargo or mail originates from the Philippines. The gross revenue realized from the said cargo or mail shall include the gross freight charge up to final destination. Gross revenues from chartered flights originating from the Philippines shall likewise form part of "gross Philippine billings" regardless of the place of sale or payment of the passage documents. For purposes of determining the taxability of revenues from chartered flights, the term "originating from the Philippines" shall include flight of passengers who stay in the Philippines for more than forty-eight (48) hours prior to embarkation."

SECTION 2. This Decree shall take effect upon approval.

DONE in the City of Manila, this 21st day of April, in the year of Our Lord, nineteen hundred and seventy-eight.

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

By the President:

(Sgd.) JACOBO C. CLAVE

Presidential Executive Assistant

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