

EXEMPTING THE INTERNATIONAL CENTER FOR LIVING AQUATIC RESOURCES MANAGEMENT OR ITS SUCCESSORS FROM THE PAYMENT OF GIFT, FRANCHISE, SPECIFIC, PERCENTAGE, REAL PROPERTY, EXCHANGE, ...

PRESIDENTIAL DECREE NO. 1105, March 07, 1977

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WHEREAS, the International Center for Living Aquatic Resources Management is a non-stock, Philanthropic and non-profit corporation organized under the laws of the Philippines by incorporators a majority of whom are citizens and resident of this country;

WHEREAS, its purpose is to establish, maintain, and operate an international aquatic resources center designed to pursue among others the following objectives:

- Conduct directly or assists others in conducting research on fish and other aquatic organisms and all phases of fish production, management, preservation, distribution, and utilization.
- Improve the efficiency and productivity of culture and captures fisheries through coordinated research, education and training, development and extension programs.
- Improve small-scale rural subsistence and market fisheries;
- Publish and disseminate research finding and recommendations of the Center; and
- Organize or hold periodic conferences, forums and seminars whether international, regional, local or otherwise for the purpose of discussing current problems on living aquatic resources.

WHEREAS, the realization of the objectives of said Center will bring prosperity to all our people with vast living aquatic resources inside and surrounding our 7,100 islands;

WHEREAS, there is a reason to grant tax exemption to the International Center for Living Aquatic Resources management because it will be dedicated to the objectives hereinabove set forth regarding fish and other living aquatic resources, the development and enhancement of which are just vital to the people of the Philippines and of the world to supply their protein needs; and

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

SECTION 1. The provisions of existing laws or ordinances to the contrary notwithstanding, the International Center for Living Aquatic Resources management, or its successors, shall be exempt from the payment of gift, franchise, specific percentage, real property, exchange, import, export, and all other taxes, as well as duties, and fees provided under existing laws and ordinances. This exemption shall extend to importations directly and actually needed and will be used exclusively by the International Center for Living Aquatic Resources by the Management: Provided, however, That the foreign staff members of the Center shall be entitled to the privileges accorded under the provisions of Section 2 of Presidential Decree No. 539 relative to their importations and/or

local purchase, subject to the respective limitations therein.

SEC. 2. All gifts, bequests, donations and contributions which may be received by the International Center for Living Aquatic Resources Management from any source whatsoever, or which may be granted by said Center to any individual or non-profit organization for educational or scientific purposes shall be exempt from the payment of the taxes imposed under Title III of the national Internal Revenue Code. All gifts, contributions and donations to said Center shall be considered allowable deductions for purposes of determining the income tax of the donor.

SEC. 3. Non-Filipino citizens serving on the technical and scientific staff of International Center for Living Aquatic Resources management shall be exempt from the payment of income tax on salaries and stipends in dollars received solely and by reason of service rendered to said Center.

SEC. 4. The secretary of Finance shall promulgate the necessary rules and regulations for the effective implementation of this Decree.

SEC. 5. This Decree shall take effect immediately.

Done in the City of Manila this 7 th day of March 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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