REQUIRING THE COLLECTION OF QUALIFYING FEES FOR PLAYERS ENTERING THE CASINO

EXECUTIVE ORDER NO. 48, January 19, 1993

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WHEREAS, the Philippine Amusement and Gaming Corporation (PAGCOR) operates casinos throughout the Philippines which are patronized by both local and foreign gamblers of plsayers;

WHEREAS, to raise additional revenue for the government, PAGCOR may collect a qualifying fee from players entering the casino;

WHEREAS, the qualifying fee is similar to those being collected in other countries;

NOW, THEREFORE, I, FIDEL V. RAMOS, President of the Philippines, do hereby order that:

SECTION 1. The Department of Finance, the Philippine Amusement and Gaming Corporation (PAGCOR) and the Bureau of Internal Revenue (BIR) shall implement the system for collection of the qualifying fees;

SEC. 2. The amount of qualifying fee shall be determined by the Department of Finance, which shall not be less than One Hundred Pesos (P100.00) per player;

SEC. 3. The PAGCOR shall be responsible for the collection of the qualifying fee in the form of coupons to be issued to the players entering the casino;

SEC. 4. The BIR shall be responsible for the printing and distribution of the coupons to PAGCOR and monitoring of collection of these fees;

SEC. 5. The qualifying fee collections shall be remitted to the National Treasury and shall form part of the general fund;

SEC. 6. The Secretary of Finance, upon the recommendation of the Commissioner of Internal Revenue, shall promulgate the guidelines to implement this Executive Order;

SEC. 7 This Executive Order shall take effect immediately.

DONE in the City of Manila this 19th day of January, in the year of our Lord, nineteen hundred and ninety three.

(Sgd.) FIDEL V. RAMOS
President of the Philippines

By the President:
(Sgd.) ANTONIO T. CARPIO
Chief Presidential Legal Counsel

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