

REPEALING PARAGRAPH (e) OF SECTION 184 OF THE NATIONAL INTERNAL REVENUE CODE, AS AMENDED.

PRESIDENTIAL DECREE NO. 468, May 23, 1974

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WHEREAS, it is the policy of the State to encourage the development of sports not only to promote the physical fitness program of the Government but also to promote international understanding and camaraderie thru sports;

WHEREAS, the Philippines has been lately the site of various international competitions in sports, such as soft-ball, basketball, chess, golf, etc.;

WHEREAS, it is noted that while all sporting goods are subject to the 7% sales tax, polo mallets and balls, golf bags, clubs and balls, chess and checker boards and pices, remain subject to the prohibitive rate of 70% sales tax;

WHEREAS, in order to give meaning to the sports development program of the Government, it is necessary to amend certain portions of the National Internal Revenue Code;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers in me vested by the Constitution do hereby decree and order that paragraph (e) of Section 184 of the National Internal Revenue Code, as further amended by Presidential Decree No. 69, be, as it is hereby, repealed.

All laws, decrees, rules and regulations contrary to or inconsistent herewith are hereby modified or repealed accordingly.

This Decree shall take effect immediately.

Done in the City of Manila, this 23rd day of May, in the year of Our Lord, nineteen hundred and seventy-four.

(Sgd.)

FERDINAND E. MARCOS

President of the Philippines

By the President:

(Sgd.)

ALEJANDRO MELCHOR

Executive Secretary

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