

ALLOWING FOR THE RETENTION OF THE TAX EXEMPTION PRIVILEGES FOR FERTILIZER

LETTER OF INSTRUCTION No. 1438, October 30, 1984

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TO: The Minister of Finance
The Minister of Agriculture and Food
The Administrator, Fertilizer and Pesticide Authority

WHEREAS, it has always been government's policy to provide assistance to the agricultural sector in order to encourage increased food production.

WHEREAS, fertilizer, as one of the more critical inputs to food production, must be provided to farmers at low and reasonable prices at the appropriate time.

WHEREAS, to ensure low and reasonable prices of fertilizer, it has been our policy to provide fertilizer importers and manufacturers with tax exemption privileges as embodied in PD 1144 and LOI 1419.

WHEREAS, the removal of these tax exemption privileges on fertilizers as contained in LOI 1931, will trigger off an automatic increase in fertilizer prices by an average of 35%.

WHEREAS, these increases in fertilizer will translate to even higher prices of palay and rice during this critical time.

WHEREAS, increases in fertilizer prices may cause further reduction in fertilizer usage, thereby having adverse effects on agricultural production.

WHEREAS, it is vital that the contribution of the agricultural sector be maximized during this time of our economy recovery.

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the power vested in me by law, do hereby order and instruct:

The Minister of Finances to retain the tax exempted privileges on all fertilizer raw materials, intermediates or finished products whether imported or locally manufactured as provided under PD 1144 and LOI 1419.

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

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