

CLASSIFYING ANTI-POLLUTION MACHINERIES AND EQUIPMENT OF INDUSTRIAL PLANTS IN THE PHIVIDEK INDUSTRIAL ESTATES AS SPECIAL CLASS FOR REAL PROPERTY TAXATION PURPOSES.

PRESIDENTIAL DECREE NO. 1873, July 20, 1983

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WHEREAS, in compliance with anti-pollution laws, industrial plants operating in the PHIVIDEK Industrial Estates have installed anti-pollution systems to protect the community where these plants are located from the degradation of the environmental condition;

WHEREAS, the installation and maintenance of the anti-pollution systems entail enormous expenses, which add up to the cost of the industrial plants, yet these devices and equipment do not contribute to the production outputs of the plants;

WHEREAS, these anti-pollution systems are subject to payment of real property taxes imposed by the PHIVIDEK Industrial Authority pursuant to PD 538;

WHEREAS, considering that these anti-pollution systems are installed in industrial plants, they are assessed for taxation purposes at the maximum assessment level of 80%, thereby subjecting industrial operators in the PHIVIDEK Industrial Estates to the payment of higher realty taxes;

WHEREAS, an effective way of encouraging investors to put up additional industrial plants in the area, is to reduce real property taxes due on the anti-pollution systems;

WHEREAS, under Presidential Decree No. 464, as amended by Presidential Decree No. 1812, the president of the Philippines is empowered to adjust the assessment levels or assessed values of real properties whenever found necessary and in the interest of the general welfare;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers vested in me by the Constitution do hereby order and Decree the following;

SECTION 1. Anti-pollution machineries, devices and equipment, installed in industrial plants located in the PHIVIDEK Industrial Estates, certified by the National Pollution Control Commission as such, shall be classified as Special Class of Real Property and therefore the assessment level to be applied to the market value thereof for real property taxation purposes shall be fifteen (15%) per cent only;

SEC. 2. The provision of Section 1 hereof shall apply retro-actively to all anti-pollution machineries, devices and equipment in the PHIVIDEK Industrial Estate.

SEC. 3. All acts, orders, rules and resolutions inconsistent with this Decree are hereby modified accordingly.

SEC. 4. This Decree shall take effect immediately.

Done in the city of Manila this 20th day of July, in the year of Our Lord, Nineteen Hundred and Eighty-three.

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

By the President:

(Sgd.) JUAN C. TUVERA
Presidential Executive Assistant

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