

LETTER OF INSTRUCTIONS NO. 397, April 19, 1976

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TO:

The Secretary of Finance
The Commissioner of the Budget
The Chairman
Commission on Audit

WHEREAS, Presidential Decree No. 711 was issued "abolishing all existing special and fiduciary funds and transferring to the General Fund the operations and funding of all special and fiduciary funds";

WHEREAS, the purpose of the decree is to prevent the accumulation of big cash balances in special and fiduciary funds resulting in the useless immobilization of public funds;

WHEREAS, by virtue of the Decree the PHILIPPINE TOURISM AUTHORITY, a government corporation created by Presidential Decree No. 189 as amended by Presidential Decree No. 564, tasked specifically with the development program of the Government as it relates to tourism is adversely affected, its funds being derived from the passage tax imposed by Republic Act No. 1478; the tax on stock transactions and additional travel tax imposed by Republic Act No. 6141; and the hotel room tax under the National Internal Revenue Code;

WHEREAS, the purposes for which the Philippine Tourism Authority has been created can not be fulfilled, its authorized capital stock not having been released, and its flexibility to carry out a development program to achieve the goals of the government in economic development through tourism is curtailed adversely, if P.D. 711 is made applicable to it;

WHEREFORE, in order to achieve a well-programmed development plan for the country as it relates to tourism and until further instructions, you are authorized to exempt the Philippine Tourism Authority from the coverage of Presidential Decree No. 711. All government officials, agencies and entities concerned shall resume remitting their collections of travel tax, stock and transfer tax and hotel room tax imposed under R.A. 1478 and R.A. 6141 and the National Internal Revenue Code to the Philippine Tourism Authority pursuant to Presidential Decree No. 189, as amended by P.D. 564.

DONE in the City of Manila, this 19th day of April, in the year of Our Lord, Nineteen Hundred and Seventy-Six.

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