

**FURTHER AMENDING SECTION 12 OF ACT NO. 2613, AS AMENDED,
ENTITLED "AN ACT TO IMPROVE THE METHODS OF
PRODUCTION AND THE QUALITY OF TOBACCO IN THE PHILIPPINES
AND TO DEVELOP THE E...**

PRESIDENTIAL DECREE NO. 355, December 26, 1973

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WHEREAS, all the vital segments of the tobacco industry should be represented in the Philippine Tobacco Board;

WHEREAS, there is a pressing need to promote and serve the interests of tobacco planters, tobacco exporters and importers, cigar and cigarette manufacturers and others concerned; and

WHEREAS, it is necessary that the Philippine Tobacco Board as presently constituted under Act No. 2613, as amended, be reorganized as the sole policy-making body of the tobacco industry;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers vested in me by the Constitution as Commander-in-Chief of all the Armed Forces of the Philippines and pursuant to Proclamation No. 1081 dated September 21, 1972, and General Order No. 1 dated September 22, 1972, do hereby decree that Section 12 of Act No. 2613, as amended, be further amended to read as follows:

"Sec. 12. Fifty per centum of the inspection fees collected from leaf tobacco and partially manufactured tobacco; tobacco products for domestic sale or for export; and imported leaf tobacco and other imported tobacco products, at the rates provided for under Section 302 of the National Internal Revenue Code, as amended by Presidential Decree No. 69 dated November 24, 1972, shall accrue to the Cultural Center of the Philippines and the remaining fifty per centum shall accrue to a special fund to be known as 'Tobacco Inspection Fund,' which shall be expended by the Commissioner of Internal Revenue, with the approval of the Secretary of Finance, upon allotment by a Board consisting of the Commissioner of Internal Revenue as ex officio Chairman; the Director of Plant Industry, the Director of Foreign Trade, the General manager of the Philippine Virginia Tobacco Administration as ex officio members; one member representing the Philippine tobacco exporters, one member representing the Philippine cigar and cigarette manufacturers, one member representing the Virginia and other aromatic tobacco planters, and one member representing the native type tobacco planters, to be appointed by the President of the Philippines to serve for a term of four (4) years each and who must be resident citizens of the Philippines. The Board shall have a Secretary to be elected by the members thereof and to be compensated at the rate to be determined by the Board with the approval of the Secretary of Finance.

"The Tobacco Inspection Fund may be spent for any of the following purposes:

"(a)

The payment of the salaries of the personnel of the Tobacco Inspection Service Division which shall be directly under the Office of the Commissioner of Internal Revenue and other necessary expenses for the enforcement of Act No. 2613, as amended, together with its implementing rules and regulations;

"(b)

The payment of the salaries of the staff of the Philippine Tobacco Board, the composition of which shall be determined and passed upon by the Board;

"(c)

The advertising and promotion of Philippine tobacco and tobacco products in the domestic and foreign markets;

"(d)

The improvement of the culture and production of tobacco; Provided, That thirty per centum of the amount accruing to the Tobacco Inspection Fund shall be expended for such purposes; and

"(e)

The payment of such other necessary expenses as may be determined by the Philippine Tobacco Board."

This Decree shall take effect immediately.

Done in the City of Manila this 26th day of December, in the year of Our Lord, nineteen hundred and seventy-three.

(Sgd.)

FERDINAND E. MARCOS

President of the Philippines

By the President:

(Sgd.)

RONALDO B. ZAMORA

Assistant Executive Secretary

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