

LETTER OF INSTRUCTIONS NO. 200, July 01, 1974

LETTER OF INSTRUCTIONS NO. 200, July 01, 1974

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/ecc0eae8145a/>

TO: The Commissioner of Internal Revenue

With a view to enabling taxpayers concerned to prepare accurately the statement of assets, liabilities and net worth required under Presidential Decree No. 379, as amended, to be submitted not later than September 30, 1974, and in order to ease the burden of paying the amnesty tax provided in Presidential Decree No. 370, you are hereby instructed:

- To allow any person, natural or juridical, who has availed of the tax amnesty under Presidential Decree No. 370 but failed to include in his return all that were required to be declared therein to file an amended return covering such undeclared income and/or wealth and to pay the tax prescribed in the said Decree on or before September 30, 1974, in accordance with existing revenue rules and regulations or with paragraph 2 hereof;
- To accept, upon representation of the person concerned, payment of the amnesty tax in installments beyond the period prescribed in the aforesaid and previous amnesty tax decrees where, upon your sound discretion and judgment, payment within the prescribed periods would cause undue hardships upon such person, and provided, further, that the extension of the period of payment in installments does not exceed two years from the date the last installment was originally due.
- All the immunities and guarantees declared under Presidential Decree No. 370 shall extend to all those who shall file an amended return pursuant to this Instructions.

Done in the City of Manila, this 1st day of July, in the year of Our Lord, nineteen hundred and seventy-four.

(Sgd.) FERDINAND E. MARCOS

President of the Philippines

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.