

FURTHER AMENDING REPUBLIC ACT NUMBERED THREE THOUSAND FIVE HUNDRED AND THIRTY EIGHT SO AS TO EXTEND TAX EXEMPTION PRIVILEGES TO THE ASIA FOUNDATION, INC.

PRESIDENTIAL DECREE NO. 1127, April 22, 1977

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WHEREAS, tax privileges have been granted to certain international civic organizations in recognition of their non-profit character and the assistance being accorded by these organizations to various undertakings in the country;

WHEREAS, under R.A. No. 3538 as amended by R.A. No. 4169, the tax exemptions granted to the Ford Foundation, Rockefeller Foundation, the Agricultural Development Council, Inc. and the foster Parent Plan are not extended to the Asia Foundation, Inc.;

WHEREAS, in recognition of the humanitarian efforts of the Asia Foundation and in order to better enable the same to continue its operations in the country, the grant of similar tax exemptions to the Asia Foundation is deemed appropriate;

NOW, THEREFORE I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers vested in me by the Constitution, do hereby decree the following as part of the law of the land:

SECTION 1. Section one (1) of R.A. NO. 3538 as amended by R.A. 4169 is hereby further amended to read as follows:

"Sec. 1. The provisions of existing laws or ordinances to the contrary notwithstanding, the Ford Foundation, the Rockefeller Foundation, the Agricultural Development Council, Inc. [and] the Foster Parents Plan, Inc. AND THE ASIA FOUNDATION, shall be exempt from the payment of gift, franchise, specific percentage, real property and all other taxes, duties and fees provided under existing laws ordinances. This exemption shall extend to goods imported under the Ford Foundation, the Rockefeller Foundation, the Agricultural Development Council, Inc., [or] the Foster Parents Plan, Inc., OR THE ASIA FOUNDATION grants for relief, medical, scientific, educational and training purposes to government organizations and private institutions recognized by the government and to goods brought in or imported for the personal use of foreign personnel whose services are paid by the Ford Foundation, the Rockefeller Foundation, the Agricultural Development Council Inc., [or] the Foster Parents Plan, Inc., OR THE ASIA FOUNDATION, or from funds granted by these foundations: Provided, however, that this exemption is without prejudice to the collection of customs duties and taxes on goods or articles brought or imported into the Philippines for the use of such foreign personnel should such goods or articles subsequently be sold, transferred or exchanged in the Philippines to persons or entities not entitled to exemption from said customs duties and taxes pursuant to existing laws and regulations governing the matter."

SECTION 2. Section two (2) of the same Act is hereby further amended to read as follows:

"Sec. 2. Non-Filipino citizens serving on the staff of the Ford Foundation, the Rockefeller Foundation, the Agricultural Development Council, Inc., [or] the Foster Parents Plan, Inc., OF THE ASIA FOUNDATION grants shall be exempted from the payment of income tax on salaries and stipends in dollars received solely

and by reason of service rendered under the Ford Foundation, the Rockefeller Foundation, the Agricultural Development Council, Inc., [or] the Foster Parents Plan, Inc., OF THE ASIA FOUNDATION programs".

SECTION 3. This Decree shall take effect immediately.

DONE in the City of Manila, this 22nd day of April, in the year of Our Lord, Nineteen Hundred and Seventy-Seven.

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

By the President:

(Sgd.) JUAN C. TUVERA
Presidential Executive Assistant

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