

GIVING OWNERS OF MISDECLARED IMPORTS UNTIL DECEMBER 15, 1972 TO PAY CORRECT DUTIES AND PROVIDING PENALTIES FOR NON-COMPLIANCE

PRESIDENTIAL DECREE NO. 53, November 16, 1972

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WHEREAS, martial law has been declared throughout the Philippines pursuant to Proclamation No. 1081, dated September 21, 1972;

WHEREAS, among the bases of said Proclamation is the economic anarchy perpetrated by some elements, especially in the form of importation into the Philippines of goods, merchandise, commodities, wares, articles and other items on which taxes and duties/ charges are due but which taxes and duties/charges are not paid, to the detriment of the economic life of the Nation;

WHEREAS, in order to insure that all concerned will pay the correct amount of taxes and/or duties/charges on the goods, merchandise, wares, articles and other items they import into the Philippines for personal use, or for sale, wholesale or retail, it is necessary that such importers, possessors and/or dealers of imported goods, merchandise, wares, articles and other items be dealt with expeditiously according to the existing laws, rules and regulations;

WHEREAS, the implementation of this Decree will be more effective if the violators hereof can be immediately immobilized to prevent them from further engaging in the same unlawful and nefarious activities;

NOW, THEREFORE, I, FERDINAND E. MARCOS, in my capacity 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 order and decree:

- That any importer, dealer, holder, possessor or owner of items, commodities, goods, articles or merchandise, the taxes, duties and other charges on which have not been paid or not correctly paid because of misdeclaration, misclassification, undervaluation and/or other fraudulent means shall be relieved of any penalty, surcharge or increment thereon and of any criminal liability under the National Internal Revenue Code, Customs and Tariff Code or any other laws applicable thereto if the correct and full taxes, duties and charges thereon are paid on or before December 15, 1972;
- That any person, natural or juridical such as dealers of Post Exchange (PX) goods from United States Armed Forces Bases in the Philippines, commutators goods, misdeclared or misclassified, undervalued and/or acquired through any other fraudulent means, imported articles and similar items who avails of the immunity herein granted shall submit under oath a true inventory or list of such commodities, goods, wares, merchandise, articles, or other items indicating the description, vital markings and/or brands and values, thereof to the nearest Bureau of Internal Revenue Office which shall process and prepare the necessary assessment and collect the corresponding taxes, duties and charges thereon;
- That any person, natural or juridical who fails to settle his/its accounts with the Government and/or caught in possession of untaxed or improperly taxed articles, goods, wares, merchandise or items after December 15, 1972,

shall be immediately arrested and detained until ordered released by me or by my duly authorized representative and the goods, articles, merchandise, and other items in question shall be confiscated and the licenses of the offender to operate shall be cancelled.

All laws, rules and regulations which are inconsistent herewith are amended or modified accordingly.

The Secretary of Finance shall issue the necessary rules and regulations to implement this Decree.

This Decree shall take effect immediately.

Done in the City of Manila, this 16th day of November, in the year of Our Lord, nineteen hundred and seventy-two.

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

By the President:

(Sgd.) RONALDO B. ZAMORA
Assistant Executive Secretary

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