[PRESIDENTIAL DECREE NO. 1349, April 13, 1978

CONSTITUTING THE MUSEUM OF PHILIPPINE COSTUMES INTO A BODY CORPORATE AND PROVIDING GOVERNMENT ASSISTANCE THERETO.

WHEREAS, it is the avowed policy of the government to preserve and develop the richness of Philippine culture;

WHEREAS, one way by which this objective may be realized is to gather Philippine costumes of various eras or periods together under a common roof;

WHEREAS, the implementation of this policy will encourage the launching of similar projects concerning other mementos and memorabilia of national character or significance;

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

SECTION 1. The Museum of Philippine Costumes is hereby constituted into a body corporate, to be known by such name, with principal offices in the City of Manila.

- **SEC. 2.** The Museum shall have perpetual succession and shall have all legal powers appertaining to a juridical person, particularly the power to sue and be sued; to contract and be contracted with; to hold real and personal property; to mortgage, lease, sell, transfer, convey or otherwise dispose of the same; to solicit and receive public and private donations and contributions; to accept and receive real and personal property by gift, devise or bequest; to adopt a seal and alter it at pleasure; to have officers and conduct its affairs in the City of Manila; to make and adopt bylaws, rules and regulations and generally to do all such acts and things as may be necessary or proper to carry out its corporate purposes.
- **SEC. 3.** Any provision of law, executive order, rules or regulations to the contrary notwithstanding, all donations or contributions made by any person or entity to the Museum shall be exempt from income and gift taxes. Such donations or contributions shall be deductible in full from the gross income of the person or entity making the donation or contribution and shall be treated as a separate item of tax deduction in the sense that the same shall not be included for purposes of computing the maximum amount deductible under Section 30, paragraph (h) of the National Internal Revenue Code, as amended.
- **SEC. 4.** The powers and functions of the Museum shall be vested in a Board composed of nine members to be appointed by the President of the Philippines. The members of the Board must be citizens of the Philippines, at least twenty-eight years of age, of good moral character, and must be thoroughly familiar with Philippine arts and culture.

Five members shall constitute a quorum and all decisions of the Board shall require the majority vote of such quorum.