

[PRESIDENTIAL DECREE NO. 1117, April 15, 1977]

AMENDING SECTION 45 OF THE NATIONAL INTERNAL REVENUE CODE

WHEREAS, under Section 45 (a)(3) of the Tax Code, many individuals without income are nevertheless required to file income tax returns;

WHEREAS, the number of income tax returns filed in 1975 by these individuals totalled 1,185,340;

WHEREAS, the printing and processing of these returns entail so much administrative expenditures;

WHEREAS, the amount of money, time and effort spent in processing and storing these returns are not commensurate with the benefits derived or which may be derived therefrom;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Republic of the Philippines, by virtue of the powers vested in me by the Constitution, do hereby order and decree the following:

SECTION 1. Section 45(a) of the Tax Code is hereby amended to read as follows:

"Sec. 45. *Individual Returns.* — (a) *Requirements.* — (1) The following individuals are required to file an income tax return, if they have a gross income of at least P1,800 for the taxable year:

"(A) Every Filipino Citizen, whether residing in the Philippines or abroad and,

"(B) Every alien residing in the Philippines, regardless of whether the gross income was derived from sources within or outside the Philippines.

"(2) Regardless of amount, every non-resident alien engaged in trade or business in the Philippines shall file an income tax return.

"The income tax return shall be filed in duplicate, and shall set forth specifically the gross amount of income from all sources, except that of non-resident aliens engaged in trade or business in the Philippines which shall contain only such incomes derived from sources within the Philippines.

"(b) *Where to file.* — The return shall be filed with the Commissioner, Regional Director, Revenue District Officer, Collection Agent, duly authorized treasurer of the municipality, or authorized agent banks in which such person has his legal residence or place of business in the Philippines, or if there is no legal residence or place of business in the Philippines, then with the Commissioner in Manila.

"(c) *When to file.* — The return of the following individuals shall be filed on or before the fifteenth of March of each year, covering income of the preceding taxable year;