

[PRESIDENTIAL DECREE NO. 1252, November 28, 1977]

**AMENDING PRESIDENTIAL DECREE NO. 1193 ENTITLED,
"AUTHORIZING THE TOURIST DUTY-FREE SHOPS, INC. TO
ESTABLISH AND OPERATE DUTY AND TAX FREE STORES AND
REQUIRING IT TO PAY FRANCHISE TAX IN LIEU OF ALL OTHER
TAXES."**

WHEREAS, there is need to rationalize the availment of the privileges by identifying who shall be allowed to purchase duty and tax free articles or merchandise;

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

SECTION 1. Section six of Presidential Decree No. 1193 is hereby amended to read as follows:

"SEC. 6. Imported articles/merchandise in stock in such Tourist Duty-Free Shops may be sold duty/tax free to:

"a) Foreign embassies, legations, consular offices except *consuls ad honorem* who are nationals of the Philippines, and other foreign governments and/or international agencies, institutions, associations, or organizations, entitled to exemptions pursuant to agreements or special laws, without the necessity of securing prior approval from the departments of Foreign Affairs and Finance;

"b) x x x x x;

"c) x x x x x;

"d) x x x x x;

SEC. 2. This Decree shall take effect immediately.

DONE in the City of Manila, this 28th day of November, 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 Assistant
