

[ **PRESIDENTIAL DECREE NO. 789, August 30,  
1975** ]

**AUTHORIZING THE EXEMPTION OF THE INTERNATIONAL  
DEVELOPMENT RESEARCH CENTRE (IDRC) AND ITS FOREIGN  
PERSONNEL STAFF MEMBERS FROM THE PAYMENT OF TAXES,  
DUTIES AND OTHER FEES.**

**WHEREAS**, the International Development Research Centre, a corporation established by Act of the Canadian Parliament, and engaged in a program of research designed to assist in propelling the economic advancement of developing regions wishes to undertake research programs in the Philippines;

**WHEREAS**, the extension of the International Development Research Centre activities to the Philippines will enhance production and accelerate growth of the country's economy consistent with its existing policy;

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

**SECTION 1.** The International Development Research Centre shall be exempt from the payment of national or local taxes, and import duties.

**SEC. 2.** Personal effects and household goods brought in or imported for the personal and/or family use of the foreign personnel whose services are paid from the funds of or granted by the International Development Research Centre except motor vehicles, water or aircraft, shall be exempt from import duties and taxes: *Provided, however,* That in case such articles are subsequently conveyed or transferred to other parties, the corresponding taxes and duties shall be collected thereon at double the rate provided under existing laws and payable by the transferor.

**SEC. 3.** Equipment, motor vehicles and other goods financed from funds of the International Development Research Centre and imported for use on projects financed by the International Development Centre shall likewise be exempt from import duties and taxes.

**SEC. 4.** Non-Filipino citizens or non-resident aliens serving on the staff of the International Development Research Centre shall be exempted from the payment of income tax or social security contributions on salaries, stipends or other income in dollars derived solely and by reason of their services with said Centre in the Philippines.

**SEC. 5.** The Secretary of Finance shall promulgate the necessary rules and regulations for the effective implementation of this Decree.

**SEC. 6.** All laws, decrees, orders, rules and regulations inconsistent herewith are hereby repealed or modified accordingly.

**SEC. 7.** This Decree shall take effect upon approval.

Done in the City of Manila, this 30th day of August in the year of Our Lord, nineteen hundred and seventy-five.