

**[ PRESIDENTIAL DECREE NO. 822, November 03,  
1975 ]**

**PRESCRIBING THE MANNER OF COLLECTING THE INCOME TAX  
DUE ON THE NET PRIZE MONIES TO THE WINNERS OF THE  
INTERNATIONAL TENNIS CLASSICS SPONSORED BY THE  
PHILIPPINE LAWN TENNIS ASSOCIATION TO BE HELD FROM  
OCTOBER 27 TO NOVEMBER 2, 1975 IN MANILA AND THE  
DISPOSITION OF THE PROCEEDS THEREOF.**

**WHEREAS**, it is the avowed policy of the government to promote sports and encourage sports development;

**WHEREAS**, the PHILIPPINE LAWN TENNIS ASSOCIATION has invited international champions to come to the Philippines to participate in the International Tennis Classics to be held in Manila from October 27 to November 2, 1975;

**WHEREAS**, it is the intention of the Government to utilize the income from international sports events to assist projects for the development of sports.

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

**SECTION 1.** The provisions of the National Internal Revenue Code and other existing laws to the contrary notwithstanding, the income tax due on the prize monies of foreign participants in the International Tennis Classics sponsored by the Philippine Lawn Tennis Association to be held in Manila from October 27 to November 2, 1975 shall be withheld by the Philippine National Bank and applied to the obligations of the Philippine Lawn Tennis Association incurred in connection with the said International Tennis Classics.

**SEC. 2.** All other taxes, levies and assessments collected in connection with the International Tennis Classics shall be turned over by the Bureau of Internal Revenue to the Philippine Lawn Tennis Association to effectuate the purpose of this Decree.

**SEC. 3.** This Decree shall take effect immediately.

Done in the City of Manila, this 3rd day of November, in the year of Our Lord, nineteen hundred and seventy-five.

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

By the President:

**(Sgd.) ALEJANDRO MELCHOR**  
Executive Secretary

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