

# [ PRESIDENTIAL DECREE NO. 481, June 10, 1974 ]

## **FURTHER AMENDING PRESIDENTIAL DECREE NO. 138, DATED 2 MARCH 1973, AS AMENDED BY PRESIDENTIAL DECREE NO. 172 DATED 10 APRIL 1973, PRESIDENTIAL DECREE NO. 178 DATED 23 APRIL 1973 AND PRESIDENTIAL DECREE NO. 301 DATED 25 SEPTEMBER 1973.**

**I, FERDINAND E. MARCOS**, President of the Philippines, by virtue of the powers in me vested by the Constitution, do hereby further amend Section 1 of Presidential Decree No. 138 dated March 2, 1973, as amended by Presidential Decree No. 172 dated April 10, 1973 and Presidential Decree No. 301 dated September 25, 1973, to read as follows:

**SECTION 1.** The provision of Sec. 105 of Presidential Decree No. 34, dated October 27, 1972, to the contrary notwithstanding, any officer or employee of the Department of Foreign Affairs, including any attache, civil or military, or members of his staff assigned to a Philippine diplomatic mission abroad by this Department, or any similar officer or employee assigned to a Philippine consular office abroad, or any personnel of the Reparations Mission in Tokyo, who is returning from a regular assignment abroad for reassignment to his Home Office, or who dies, resigns, or is retired from the service, after the approval of this Decree, shall be exempt from the payment of all duties and taxes on his personal and household effects, including one motor car which must have been ordered or purchased prior to the receipt by the mission or consulate of his order of recall, and which must be registered in his name: *Provided, however*, That this exemption shall apply only to the value of the motor car and to the aggregate assessed value of said personal and household effects, the latter not to exceed thirty *per centum* (30%) of the total amount received by such officer or employee in salary and allowances during his latest assignment abroad but not to exceed four years: *Provided, further*, That this exemption shall not be availed of oftener than once every four years: *And provided, finally*, That the officer or employee concerned must have served abroad for not less than two years. Any of the foregoing provisions to the contrary notwithstanding, in view of the termination of the Reparations Agreement with Japan on July 22, 1976, and the termination of services of its personnel, the personal and household effects, including one motor car, of the personnel of the Philippine Reparations Mission, including members of their families, may hereafter be partially shipped to the Philippines and be exempt from the payment of all duties and taxes, provided the aggregate assessed value of the partial shipments for each personnel does not exceed the limit set forth hereinabove.

This Decree takes effect immediately.

Done in the City of Manila, this 10th day of June, in the year of Our Lord, nineteen hundred and seventy-four.

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