

[PRESIDENTIAL DECREE NO. 563, September 30, 1974]

EXTENDING THE PERIOD OF FILING OF THE STATEMENT OF ASSETS, LIABILITIES AND NET WORTH AND ALLOWING THE TAX-PAYERS WHO HAVE NOT AVAILED OF PRESIDENTIAL DECREE NO. 23, AS AMENDED, TO AVAIL OF PRESIDENTIAL DECREE NO. 370, AS AMENDED.

WHEREAS, the period within which to file the statement of assets, liabilities and net worth prescribed under Presidential Decree No. 379, as amended by Presidential Decree No. 417, is expiring September 30, 1974;

WHEREAS, there are still many persons who have not filed the required statement on account of the attendant difficulties and technical aspects involved in the preparation of the statement in spite of the massive nationwide information campaign launched by the Bureau of Internal Revenue since the promulgation of the Decree;

WHEREAS, there are still a considerable number of taxpayers who have not availed of tax amnesty but who, in order to be able to file a true and accurate statement of assets, liabilities and net worth, are now desirous of availing- of the amnesty provided under Presidential Decree No. 370;

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

SECTION 1. The last day for the filing of statement of assets, liabilities and net worth as of December 31, 1973 required under Presidential Decree No. 379, as amended, is hereby extended up to November 29, 1974;

SEC. 2. The following public officers are not required to file the statement if the gross value of their assets is less than Fifty Thousand Pesos (P50.000).

1. Barangay Chairman and other Barangay officials;
2. Classroom teachers of public schools;
3. Laborers, messengers, janitors, drivers, mail carriers and minimum wage earners in the government service;
4. Temporary and casual employees of the government; and
5. Barrio officials.

provided that in the case of messengers, janitors, drivers, mail carriers and minimum wage earnings, herein excepted, they are required to file their statement of assets and liabilities in the manner and form prescribed under Republic Act 3019, not later than November 29, 1974.

SEC. 3. Any person who still has any undeclared/untaxed income and/or wealth acquired in 1972 and/or prior years who would qualify to avail of previous tax amnesties granted under Presidential Decree Nos. 23, 157, 213 and 370 may, under this Decree, avail of the tax amnesty under Presidential Decree No. 370, the effectivity of which is hereby extended up to November 29, 1974;