

[ **PRESIDENTIAL DECREE NO. 138, March 02, 1973**  
]

**GRANTING RECALLED PERSONNEL OF THE DEPARTMENT OF FOREIGN AFFAIRS, ARMED FORCES ATTACHES AND MILITARY PERSONNEL, AND SUCH OTHER GOVERNMENT ATTACHES AND PERSONNEL AS HAVE BEEN ASSIGNED WITH PHILIPPINE MISSIONS ABROAD BY THEIR RESPECTIVE DEPARTMENTS, EXEMPTION FROM THE PAYMENT OF CUSTOMS DUTIES AND TAXES AND FOR OTHER PURPOSES[\*]**

**I, FERDINAND E. MARCOS**, President of the Philippines, by virtue of the powers in me vested by the Constitution as Commander-in-Chief of the Armed Forces of the Philippines, and pursuant to Proclamation No. 1081, dated September 21, 1972, and General Order No. 1, dated September 22, 1972, as amended, do hereby order and decree to be part of the laws of the land, the following:

**SECTION 1.** The provision of Section 105 of Presidential Decree No. 34, dated October 27, 1972, to the contrary notwithstanding, the personnel of the Department of Foreign Affairs, Armed Forces Attaches and military personnel, and such other government attaches and personnel as have been attached with our missions abroad by their respective departments, who are or have been recalled not later than June 30, 1973 due to Government reorganization shall enjoy the exemption from the payment of customs duties and taxes on their personal and household effects, including one motor car, allowed under the laws and regulations in effect prior to the effectivity of said Decree: *Provided*, That such exemption is enjoyed only once by each such returning official or employee, and only upon certification by the Secretary of Foreign Affairs that the personal and household effects and motor car brought in by a returning officer or employee fall within the regulations prescribed by the Department of Foreign Affairs.

**SEC. 2.** The Secretary of Foreign Affairs shall promulgate the requisite rules and regulations for the effective implementation of this Decree.

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

Done in the City of Manila, this 2nd day of March, in the year of Our Lord, nineteen hundred and seventy-three.

**(Sgd.) FERDINAND E. MARCOS**

President

Republic of the Philippines

By the President:

**(Sgd.) ALEJANDRO MELCHOR**

Executive Secretary