

# [ **PRESIDENTIAL DECREE NO. 226, June 25, 1973** ]

## **GRANTING A GRACE PERIOD WITHIN WHICH TO PAY THE SECOND INSTALLMENT OF THE TAX AMNESTY FOR UNTAXED MOTOR VEHICLES PRESCRIBED UNDER PRESIDENTIAL DECREE NO. 52.**

**WHEREAS**, some owners/possessors of untaxed motor vehicles, for some-reason or another, failed to pay the second installment of the duty and tax due on their motor vehicles on the deadline (March 31, 1973) set under Presidential Decree No. 52;

**NOW, THEREFORE, I, FERDINAND E. MARCOS**, President of the Republic of the Philippines, by virtue of the powers in me vested by the Constitution as Commander-in-Chief of all 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 decree and order that:

1. Owners/possessors of untaxed motor vehicles who have not paid the second and last installment due on said motor vehicles, as required under Presidential Decree No. 52, are hereby given a grace period of up to, but not later than, July 31, 1973, within which to pay the second installment thereon, plus a 4% surcharge on the unpaid installment;
2. Failure to pay within this final grace period shall subject the motor vehicles to outright forfeiture in favor of the Government with prejudice to refund of duty and tax previously paid;
3. After the duty and tax shall have been paid pursuant to this Decree, the taxpayer shall be cleared of all criminal responsibility by reason of non-payment of the correct duty and tax on such motor vehicles.

Done in the City of Manila, this 25th day of June, in the year of Our Lord, nineteen hundred and seventy-three.

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

President  
Republic of the Philippines

By the President:

**(Sgd.) ROBERTO V.  
REYES**

Assistant Executive  
Secretary



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