

[PRESIDENTIAL DECREE NO. 301, September 25, 1973]

FURTHER AMENDING PRESIDENTIAL DECREE NO. 138, AS AMENDED BY PRESIDENTIAL DECREE NO. 172, DATED 10 APRIL 1973, AND PRESIDENTIAL DECREE NO. 178, DATED 23 APRIL 1973

I, FERDINAND E. MARCOS, President 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, as amended, and General Order No. 1, dated September 22, 1972, as amended, do hereby amend Sections 1, 2 and 3 of Presidential Decree No. 138, dated March 2, 1973, as amended by Presidential Decree No. 172, dated April 10, 1973, and by Presidential Decree No. 178, dated April 23, 1973, to read as follows:

"SECTION 1. The provision of Section 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 member of his staff assigned to a Philippine diplomatic mission abroad by his 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.

"SEC. 2. The Secretary of Foreign Affairs shall, in consultation with the Secretary of Finance, issue regulations necessary for the effective implementation of this Decree, as well as requisite regulations to prevent the abuse of the privilege provided for in this Decree.

"SEC. 3. This Decree takes effect immediately."

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

(Sgd.) FERDINAND E. MARCOS

President