

# [ **PRESIDENTIAL DECREE NO. 52, November 16, 1972** ]

## **PROCLAIMING A TAX AMNESTY FOR UNTAXED MOTOR VEHICLES SUBJECT TO CERTAIN CONDITIONS**

**WHEREAS**, pursuant to General Order No. 2-A, dated September 26, 1972, a large number of motor vehicles transferred from tax-exempt persons/entities to non-tax-exempt persons/entities or imported motor vehicles where the correct duties and taxes have not been paid, have either been impounded by or are being voluntarily surrendered to the authorities and are now under government custody pending the assessment and collection of the correct duties and taxes due thereon;

**WHEREAS**, only a few, if any, of the owners or possessors thereof will be able to pay the correct duties and taxes on these motor vehicles for the reason that under the present rates and system of computation the correct duties and taxes will exceed the present market value of the vehicles such that the strict enforcement of the existing pertinent laws will have a confiscatory effect against personal property which may have been acquired in good faith;

**WHEREAS**, it is the policy of the Government to encourage the payment of the duties and taxes due thereon and put a stop to graft and corruption in the different revenue collection and enforcement agencies of the Government brought about by the existence of this so-called "hot car " racket;

**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, whereby I have assumed direction of the operation of the entire Government, do hereby decree and order that:

1. A fifty percent (50%) and a seventy percent (70%) across the board deduction be allowed on the duties and taxes collectible by the Government on vehicles transferred from tax-exempt persons/entities to non-tax exempt persons/entities, or such vehicles where the correct taxes and duties have, not been collected, depending upon the year models of such vehicles and under the following mechanics:

The Bureau of Customs shall:

- a. Compute the correct duties and taxes on these vehicles based on the present rates of duty and tax and the current conversion rate of foreign exchange;
- b. Reduce the total amounts of taxes arrived at by 50% for vehicles with year models 1970 to 1972 and 70% for year models 1969 and below;
- c. Deduct whatever duties and taxes might have been originally paid on these vehicles, upon presentation of evidence of payment to be verified by the Bureau of Customs;
- d. Collect the balances still due the Government as duties and taxes on these vehicles;