

# [ **PRESIDENTIAL DECREE NO. 80, December 11, 1972** ]

## **AMENDING PRESIDENTIAL DECREE NO. 53, DATED NOVEMBER 13, 1972, GRANTING TAX AMNESTY TO OWNERS/POSSESSORS OF UNTAXED OR IMPROPERLY TAXED GOODS UNDER CERTAIN CONDITIONS.**

**WHEREAS**, Presidential Decree No.53, dated November 13, 1972, was intended to give opportunity to importers, dealers, possessors or owners of imported articles, commodities, items, wares or merchandise on which the taxes, duties and other charges have not been paid or have not been correctly paid, to legalize their purchases, possession or ownership thereof, free from any tax liens and other government charges without fines, surcharges and penalties incident to such tax liability; and

**WHEREAS**, to render more effective the foregoing objectives without working undue hardship on or inconvenience to those concerned;

**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:

That No. 1 of Presidential Decree No. 53 is hereby amended to read as follows:

"1. That any importer, dealer, possessor or owner in commercial quantities of items, commodities, goods, articles or merchandise, the taxes, duties and/or other charges on which have not been paid or not correctly paid because of misdeclaration, misclassification, undervaluation and/or other fraudulent means shall be relieved of any penalty, surcharge or increment incident thereto and of any criminal liability under the National Internal Revenue Code, Customs and Tariff Code or any other laws applicable thereto if twenty-five per centum (25%) of the correct taxes, duties and charges due thereon are paid in full on or before January 31, 1973, in final and complete settlement thereof, except motor vehicles which are covered by Presidential Decree No. 52, dated November 16, 1972, as well as articles subject to specific tax, the tax on which has not been paid and violators with pending criminal, civil and administrative cases.

That No. 3 of the same Decree is hereby amended to read as follows:

"3. That any person, natural or juridical, who fails to settle his/its accounts with the Government or is caught in possession of untaxed or improperly taxed articles, goods, wares, merchandise or items in commercial quantities after January 31, 1973, shall be immediately arrested and detained (the principal officers in the case of juridical persons) until ordered released by me or by my duly authorized representative, and the goods, articles, merchandise, and other items in