

[ **LETTER OF INSTRUCTION NO. 881, June 26,  
1979** ]

**CLARIFYING THE APPLICABILITY OF PRESIDENTIAL DECREE NO.  
1395**

TO: The Commissioner  
Bureau of Internal Revenue

The Commissioner  
Bureau of Customs

In view of the varied interpretations on the applicability of Presidential Decree No. 1395, enacted on May 31, 1978, as it refers to the Tourist Duty Free Shops which were given exemptions from the five percent (5%) customs duty and five percent (5%) internal revenue tax under Presidential Decree No. 1394, also enacted on May 31, 1978, it is hereby directed that, considering the nature of the business operation of the Tourist Duty Free Shops and the circumstance under which Presidential Decree No. 1394 was enacted, the Tourist Duty Free Shops shall not be covered by the provisions of Presidential Decree No. 1395.

Done in the City of Manila, this 26th day of June, in the year of Our Lord, nineteen hundred and seventy-nine.

**(Sgd.) FERDINAND E. MARCOS**  
President of the Philippines



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