

[ **PRESIDENTIAL DECREE NO. 1815, January 16,  
1981** ]

**AMENDING PRESIDENTIAL DECREE NO. 15, AS AMENDED BY  
PRESIDENTIAL DECREE NOS. 179 AND 1444, ENTITLED  
"CREATING THE CULTURAL CENTER OF THE PHILIPPINES,  
DEFINING ITS OBJECTIVES, POWERS, AND FUNCTIONS AND FOR  
OTHER PURPOSES."**

**WHEREAS**, pursuant to Presidential Decree No. 15 as last amended by Presidential Decree No. 1444, the hotel business of the Cultural Center of the Philippines, under the trade name Philippine Plaza Hotel, is exempt from all forms of taxation, except income tax;

**WHEREAS**, the tax-exemption now being enjoyed by the Philippine Plaza Hotel places it at an undue advantage over the other hotels which are required by law to pay taxes.

**NOW, THEREFORE, I, FERDINAND E. MARCOS**, President of the Philippines, by virtue of the powers vested in me by the Constitution, do hereby order and decree:

**SECTION 1.** Section 13 of Presidential Decree No. 15, as last amended by Presidential Decree No. 1444 is hereby further amended to read as follows:

**"SEC. 13. Tax Exemption.**—The provisions of Section 1205 of the Tariff and Customs Code, as amended by Presidential Decree No. 34 dated October 28, 1972, Section 204 of the Tax Code of 1977, as amended, and other existing laws notwithstanding, the Center shall be exempt from all forms of taxation whatever including withholding taxes on fees paid to foreign artists passed on to the Center by contract, and from duties and all other imposts on any equipment, articles, goods, or services that it may import from abroad, which may be reasonably necessary for use in or part of its operations. This exemption shall not apply to business ventures of the Center."

**SEC. 2.** This Decree shall take effect immediately.

Done in the City of Manila, this 16th day of January, in the year of Our Lord, nineteen hundred and eighty-one.

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

By the President:

**(Sgd.) JUAN C. TUVERA**  
Presidential Executive  
Assistant