

# [ PRESIDENTIAL DECREE NO. 1823, January 16, 1981 ]

## CREATING THE LUNG CENTER OF THE PHILIPPINES

**WHEREAS**, for decades, respiratory diseases have been a priority concern, having been the leading cause of illness and death in the Philippines, comprising more than 45% of the total annual deaths from all causes, thus exacting a tremendous toll on human resources, which ailments are like to increase and degenerate into serious lung diseases on account of unabated pollution, industrialization and unchecked cigarette smoking in the country;

**WHEREAS**, the more common lung diseases are, to a great extent, preventable, and curable with early and adequate medical care, immunization and through prompt and intensive prevention and health education programs;

**WHEREAS**, there is an urgent need to consolidate and reinforce existing programs, strategies and efforts at preventing, treating and rehabilitating people affected by lung diseases, and to undertake research and training on the cure and prevention of lung diseases, through a Lung Center which will house and nurture the above and related activities and provide tertiary-level care for more difficult and problematical cases;

**WHEREAS**, to achieve this purpose the Government intends to provide material and financial support towards the establishment and maintenance of a Lung Center for the welfare and benefit of the Filipino people.

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

**SECTION 1. CREATION OF THE LUNG CENTER OF THE PHILIPPINES.** —There is hereby created a trust, under the name and style of Lung Center of the Philippines, which, subject to the provisions of this Decree, shall be administered, according to the Articles of Incorporation, By-Laws and Objectives of the Lung Center of the Philippines, Inc., duly registered (reg. No. 85886) with the Securities and Exchange Commission of the Republic of the Philippines, by the Office of the President, in coordination with the Ministry of Human Settlements and the Ministry of Health.

**SEC. 2. TAX EXEMPTIONS AND PRIVILEGES.**—Being a non-profit, non-stock corporation organized primarily to help combat the high incidence of lung and pulmonary diseases in the Philippines, all donations, contributions, endowments and equipment and supplies to be imported by authorized entities or persons and by the Board of Trustees of the Lung Center of the Philippines, Inc., for the actual use and benefit of the Lung Center, shall be exempt from income and gift taxes, the same further deductible in full for the purpose of determining the maximum deductible amount under Section 30, paragraph (h), of the National Internal Revenue Code, as amended.

The Lung Center of the Philippines shall be exempt from the payment of taxes, charges and fees imposed by the Government or any political subdivision or instrumentality thereof with respect to equipment purchases made by, or for, the Lung Center.