

# [ **PRESIDENTIAL DECREE NO. 1158, June 03, 1977** ]

## **A DECREE TO CONSOLIDATE AND CODIFY ALL THE INTERNAL REVENUE LAWS OF THE PHILIPPINES**

**WHEREAS**, the present National Internal Revenue Code is the result of the first codification of our tax laws dating back to the year 1939;

**WHEREAS**, there exists in the said Code a substantial number of provisions which were rendered obsolete by recent amendments introduced by various laws and presidential decrees;

**WHEREAS**, there are now innumerable tax laws enacted since the Code's inception up to the present by various Republic Acts and Presidential Decrees that need consolidation and codification;

**WHEREAS**, it is imperative to adopt a consolidated tax code to integrate such amendatory laws and decrees and to harmonize their provisions not only for the proper guidance of the taxpayers but also for the efficient administration thereof;

**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 as follows:

SECTION 1. *Codification of all internal revenue laws.*-All internal revenue laws embodied in the present National Internal Revenue Code and various laws and presidential decrees are hereby consolidated and codified into a single tax code to be known as the National Internal Revenue Code of 1977, which shall form an integral part of this Decree.

SEC. 2. *Effectivity.*-The provisions of the National Revenue Code of 1977 shall take effect immediately, without prejudice, however, to the effectivity dates of the various laws and decrees which have so far amended the provisions of National Internal Revenue Code of 1939, as well as new revenue laws, as consolidated with the National Internal Revenue Code of 1977.

Done in the City of Manila, this 3rd day of June, in the year of our Lord, nineteen hundred and seventy-seven.

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

By the President:  
**(Sgd.) JUAN C. TUVERA**  
Presidential Assistant

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