

[**PRESIDENTIAL DECREE NO. 164, March 30, 1973**]

FURTHER AMENDING PRESIDENTIAL DECREE NO. 23, AS AMENDED

I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers in me vested by the Constitution as Commander-in-Chief of 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, do hereby decree and order the further amendment of Presidential Decree No. 23, as amended, so that the prohibition against inquiry into tax amnesty returns shall apply to all officials and employees of the Government, thus:

Paragraph 3 of Presidential Decree No. 23, as amended, is further amended to read as follows:

X X X

"Any official or employee of the Government who would inquire, question, or attempt to inquire into the tax amnesty return filed by any taxpayer shall be guilty of grave misconduct for which he will be summarily dismissed from the service."

X X X

Done in the City of Manila, this 30th day of March, in the year of Our Lord, nineteen hundred and seventy-three.

(Sgd.) FERDINAND E. MARCOS

President

Republic of the Philippines

By the President:

(Sgd.) ROBERTO V. REYES

Assistant Executive Secretary



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