

# [ **PRESIDENTIAL DECREE NO. 174, April 12, 1973** ]

## **PROVIDING FOR THE FILING OF AMNESTY TAX RETURNS UNDER PRESIDENTIAL DECREE NO. 23, AS AMENDED, BEYOND APRIL 2, 1973, UNDER CERTAIN CONDITIONS<sup>[\*]</sup>**

**WHEREAS**, although there has been a heavy turnout of filers of amnesty tax returns under Presidential Decree No. 23, as amended, there is still a big number of persons who have not been able to avail themselves of the amnesty due to the following reasons:

- a. The impossibility of availing oneself of the amnesty due to fortuitous events such as unstable peace and order conditions in certain areas, especially in the provinces of Zamboanga del Norte, Zamboanga del Sur, Lanao del Norte, Lanao del Sur, North Cotabato, South Cotabato and Isabela, and in the cities of Basilan, Zamboanga, Pagadian, Dipolog, Cotabato, General Santos, Iligan and Marawi.
- b. The inability of Filipinos residing abroad to avail themselves of the amnesty due to reasons and causes beyond their control.

**NOW, THEREFORE, I, FERDINAND E. MARCOS**, President of the Philippines, by virtue of the powers in me vested by the Constitution as Commander-in-Chief of all 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, as amended, and in order to give such persons the last chance to avail themselves of the amnesty provided for under Presidential Decree No. 23, as amended, do hereby decree:

1. That persons, natural or juridical, who may because of the reasons hereinabove cited have failed to file their amnesty tax returns under Presidential Decree No. 23, as amended, and who wish to avail themselves of the amnesty may be allowed to file their amnesty tax returns under Presidential Decree No. 23, as amended, provided that such filing be done on or before May 31, 1973.
2. That the tax to be collected on the return to be filed under Presidential Decree No. 23, as amended, shall be 10 percent of the declared untaxed income and/or wealth, and shall be payable at the time of filing the return. If the amount of the tax is more than P10,000.00, it may be paid in installments according to the schedule provided for in Presidential Decree No. 161, except that in every case, the first installment must be paid upon filing of the return but not later than May 31, 1973.
3. A taxpayer availing himself of this amnesty after April 16, 1973, who had already filed his return for 1972 may avail himself of the amnesty under Presidential Decree No. 157 by filing with his amnesty tax return under this Decree a copy of his return for 1972 or an amended return, if he desires to amend the return already filed. If the taxpayer had not yet filed his return for 1972 for the same reasons mentioned above, he may also avail himself of the amnesty under Presidential Decree No. 157 by filing simultaneously with his amnesty tax return under this Decree his return for 1972.
4. The Secretary of Finance, upon recommendation of the Commissioner of Internal Revenue, shall issue the necessary rules and regulations to implement