

[**PRESIDENTIAL DECREE NO. 213, June 16, 1973**]

GRANTING AMNESTY TO PERSONS WHO ARE REQUIRED BY LAW TO FILE INCOME TAX RETURNS BUT HAD FAILED TO DO SO, SUBJECT TO CERTAIN CONDITIONS.

WHEREAS, the actual number of income tax filers for the calendar year 1972 is about one and a half million only as shown by the records of the Bureau of Internal Revenue;

WHEREAS, statistics on the number of wage earners, registered owners of real property, motor vehicles and shares of stocks of corporations, professionals, persons who have travelled abroad as well as on taxable transactions indicate that the number of income tax filers for the calendar year 1972 should be about four million; and

WHEREAS, the difference between the estimated and the actual number of income tax filers is attributable to the lack of information on the requirement to file an income tax return especially as regards those cases where it is mandatory to file an income tax return even if no gross income was realized in the preceding year;

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, whereby I have assumed direction of the operation of the entire Government, do hereby decree, consistent with the declared policy of the Government to give taxpayers a chance to reform and be a part of the New Society that:

1. Any person who is not liable to pay an income tax but is nevertheless required by law to file an income tax return as enumerated below, and who failed to do so, may now voluntarily file the return or returns and pay ten pesos for each year that no such return was filed, to wit:

Every (1) Filipino citizen, whether residing in the Philippines or abroad, or (2) resident alien, or (3) non-resident alien engaged in trade or business in the Philippines shall file an income tax return if he falls under any of the following categories regardless of whether he derives any income or not for the taxable year if, during that taxable year, he —

- (1) Is an official or employee of the Government or has a contract with the Government of the Republic of the Philippines, or any of its agencies or instrumentalities, including government-owned or controlled corporations, regardless of the nature of his appointment or duration of his employment;
- (2) Is a professional;
- (3) Is a registered or beneficial owner or mortgagee of any real property;
- (4) Is a registered or beneficial owner or mortgagee of any motor vehicle;
- (5) Is a registered or beneficial owner, or mortgagee of any share of stock or security of a corporation, or any interest in a firm or partnership;
- (6) Has travelled abroad, except children below eighteen years of age;
- (7) Has filed a certificate of candidacy for any public office except barrio