

[REPUBLIC ACT No. 815, July 14, 1952]

AN ACT TO AMEND REPUBLIC ACT NUMBERED FIVE HUNDRED AND SEVENTY-THREE, OTHERWISE KNOWN AS THE "PHILIPPINE MILITARY AID TO THE UNITED NATIONS ACT", AND FOR OTHER PURPOSES.

Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. Republic Act Numbered Five hundred and seventy-three is amended by inserting between section five and Title III thereof the following new section:

"SEC. 5-A. *Family subsistence allowance.*—The spouse, in default of the spouse, the children, or in default of such spouse and children, the parents, or in default of such spouse, children, and parents, the dependents for support of an officer or enlisted man shall receive a family subsistence allowance equivalent to three months' base pay in the case of an officer, and four months' base pay in the case of an enlisted man. Said family subsistence allowance shall be paid only once upon departure of the officer or enlisted man from the Philippines for service overseas. The family subsistence allowance advanced or to be paid to the officers and enlisted men of the Tenth and Twentieth Battalion Combat Teams shall be computed on the basis of their respective ranks at the time of their departure from the Philippines: *Provided*, That if the cash advance already made to any officer or enlisted man of the Tenth or Twentieth Battalion Combat Team shall exceed his family subsistence allowance as computed above, such officer or enlisted man shall not be required to reimburse the difference."

SEC. 2. The same Act is amended by inserting between section seven and Title IV thereof the following new provision:

"Title III-A.—*Exemption from the Income Tax*

"SEC. 7-A. *Exemption from the Income Tax.*—The overseas pay, overseas duty bonus, death gratuity, disability pension, and family subsistence allowance provided for herein shall be exempt from the income tax, and no portion thereof shall be withheld as withholding tax; and any income tax collected thereon or withholding tax withheld therefrom shall be refunded."