

[EXECUTIVE ORDER NO. 48, January 19, 1993]

**REQUIRING THE COLLECTION OF QUALIFYING FEES FOR
PLAYERS ENTERING THE CASINO**

WHEREAS, the Philippine Amusement and Gaming Corporation (PAGCOR) operates casinos throughout the Philippines which are patronized by both local and foreign gamblers of plsayers;

WHEREAS, to raise additional revenue for the government, PAGCOR may collect a qualifying fee from players entering the casino;

WHEREAS, the qualifying fee is similar to those being collected in other countries;

NOW, THEREFORE, I, FIDEL V. RAMOS, President of the Philippines, do hereby order that:

SECTION 1. The Department of Finance, the Philippine Amusement and Gaming Corporation (PAGCOR) and the Bureau of Internal Revenue (BIR) shall implement the system for collection of the qualifying fees;

SEC. 2. The amount of qualifying fee shall be determined by the Department of Finance, which shall not be less than One Hundred Pesos (P100.00) per player;

SEC. 3. The PAGCOR shall be responsible for the collection of the qualifying fee in the form of coupons to be issued to the players entering the casino;

SEC. 4. The BIR shall be responsible for the printing and distribution of the coupons to PAGCOR and monitoring of collection of these fees;

SEC. 5. The qualifying fee collections shall be remitted to the National Treasury and shall form part of the general fund;

SEC. 6. The Secretary of Finance, upon the recommendation of the Commissioner of Internal Revenue, shall promulgate the guidelines to implement this Executive Order;

SEC. 7 This Executive Order shall take effect immediately.

DONE in the City of Manila this 19th day of January, in the year of our Lord, nineteen hundred and ninety three.

(Sgd.) **FIDEL V. RAMOS**
President of the Philippines

By the President: