

EXECUTIVE ORDER NO. 282

DECLARING A ONE-TIME AMNESTY ON UNSETTLED TRAVEL TAX
ASSESSMENTS SUBJECT TO CERTAIN CONDITIONS

WHEREAS, there is a substantial amount of revenue due and collectible by the government from unsettled travel tax assessments from 1974 onward;

WHEREAS, the granting of a travel tax amnesty would accelerate the settlement of overdue travel tax assessments by erring airline companies;

WHEREAS, to ensure that henceforth the travel tax law would be complied with strictly, no further amnesty of travel tax assessments shall be granted;

NOW, THEREFORE, I, CORAZON C. AQUINO, President of the Philippines, by virtue of the powers vested in me by the sovereign will of the Filipino people and the Constitution, do hereby order:

Section 1. A one-time amnesty of unsettled travel tax assessments of airline companies from 1974 to December 31, 1986 is hereby granted subject to the following conditions:

- a Assessments involving the unremitted actual collection of travel taxes shall be paid in full.
- b) Travel taxes due which have not been collected in whole or in part shall be subject to a compromise payment of twenty-five per cent (25%) of the amount due.
- c All surcharges and penalties appertaining to subparagraphs a and b above shall be condoned.

Section 2. Travel tax assessments which are pending in courts may be covered by the amnesty provided that prior court approval is sought by the parties concerned.

Section 3. The application for the travel tax amnesty shall be filed at, and in the form prescribed by, the Department of Tourism.

Section 4. Subject to such rules and regulations as may be promulgated by the Secretary of Finance, in consultation with the Secretary of Tourism, the amount due under this amnesty may be paid in one lump-sum or in installments. Should any installment not be paid on its due date, the total unpaid balance of the unsettled travel tax and the corresponding penalties and surcharges appertaining to such unpaid balance shall become automatically due and demandable and shall be enforced in accordance with law.

Section 5. Any airline company which avails of this tax amnesty shall be exempt from any civil, criminal and administrative liability arising from the violation of PD 1183, as amended and the pertinent Revised PTA Rules and Regulations, as amended.

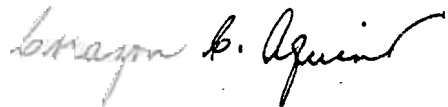
Section 6. The amnesty and compromise payment granted herein may be availed of within sixty (60) days from the promulgation of the implementing guidelines. Thereafter, no further amnesty shall be granted and the administrative and judicial remedies provided for by law shall be strictly enforced for its collection.

Section 7. The Secretary of Finance, in consultation with the Secretary of Tourism, shall promulgate the necessary rules and regulations to effectively implement this Executive Order.


Section 8. All laws, orders, issuances, rules and regulations or parts thereof which are inconsistent with the provisions of this Executive Order are hereby repealed or modified accordingly.

Section 9. This Executive Order shall take effect immediately.

Done in the City of Manila, this 25th day of July
in the year of our Lord, nineteen hundred and eighty-seven.



By the President:



JOKER P. ARROYO
Executive Secretary