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June 5, 1978

PRESIDENTIAL DECREE NO. 1400 

**FURTHER AMENDING PRESIDENTIAL DECREE 564, AS AMENDED,  
OTHERWISE KNOWN AS THE REVISED CHARTER OF THE PHILIPPINE  
TOURISM AUTHORITY, AND FOR OTHER PURPOSES**

WHEREAS, the Philippine Tourism Authority has been created as the Government's implementing arm in integrating activities and services related to tourism development, aside from administering the tourism incentives decree; and

WHEREAS, there is a need to transform it into a more effective instrument geared toward the development of the various tourism infrastructure projects in the country;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Republic of the Philippines, by virtue of the powers vested in me by the Constitution, do hereby decree and order the amendment of P.D. 564, as follows;

SECTION 1. Section 11 of P.D. 564 is hereby amended by adding a new Section to read as follows:

"Section 11-A. *Authority's Exemption from Taxes.* — In furtherance and effective implementation of the policy enumerated in Section 1 of the Decree, the Authority is hereby declared exempt:

(a) From the payment of all taxes, duties, fees, charges, costs and service fees in any court or administrative proceedings in which it may be a party, to the Republic of the Philippines, its provinces, cities, municipalities and other government agencies and instrumentalities;

(b) From all income taxes, franchise taxes, realty taxes and all other kinds of taxes and licenses imposed by the National Government, or its political subdivisions, instrumentalities or agencies; and

(c) From all tariff and customs duties, and advance sales tax on importations of capital equipment required for its operations."

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SECTION 2. Section 23 is hereby amended by adding a new Section to read as follows:

"Section 23-A. *General Manager. — Appointment and Tenure.* — The General Manager shall be appointed by the President of the Philippines and shall serve for a term of six (6) years unless sooner removed for cause; *Provided*, That upon the expiration of his term, he shall serve as such until his successor shall have been appointed and qualified."

SECTION 3. Section 30 is hereby amended to read as follows:

"Section 30. *Exemption from coverage of the Office of Compensation and Position Classification.* — The regular professional and technical personnel of the Authority shall be exempted from Office of Compensation and Position Classification Rules and Regulations.

"Any government retiree employed in the Authority shall not be required to reimburse or refund any gratuity received from the government nor shall any pension or annuity to which he is entitled be suspended or reduced on account of his employment in the Authority."

SECTION 4. All acts, decrees, Executive Orders, Administrative Order, Rules and Regulations or parts thereof inconsistent with the provisions of this Decree are hereby repealed or modified accordingly.

SECTION 5. This Decree shall take effect immediately upon its approval.

DONE in the City of Manila, this 5th day of June, in the year of Our Lord, Nineteen Hundred and Seventy-Eight.

*Published in the Official Gazette, Vol. 74 No. 40 Page 7921 on October 2, 1978.*