

MEMORANDUM CIRCULAR
NO. 09-10-83

SUBJECT: TO REQUIRE ALL UNITS OF GOVERNMENT INCLUDING GOVERNMENT-OWNED OR CONTROLLED CORPORATION WITH SPECIAL CHARTER PROVISIONS OF TAX EXAMPTIONS TO PAY ALL FEES, CHARGES, ASSESSTMENTS OR DUTIES OF ALL KINDS AS REQUIRED BY THE NATIONAL TELECOMMUNICATIONS COMMISSION.

Quoted hereunder is the opinion of the Ministry of Justice No. 133 S. 1977 in relation to Section 23 of P.D. No. 1177 known as the Budget Reform Decree of 1977:

“ Section 23 of P.D. No. 1177 has effect if withdrawal from government-owned or controlled corporation the tax exemptions granted in their respective charters, For I see this provision as a clear and unequivocal expression of the legislative intent to subject all units of government including government-owned or controlled corporation to the payment of all taxes, duties and fees imposed under revenue laws. Therefore, the charter of any government corporation which provides for the exemption of the particular corporation any tax, duty or fee should to the extent of the imposition of the exemption be deemed repealed by P.D. No. 1177. This is in consonance with the rule that prior special laws (the tax exemption provision in the charter) may be repealed by implication upon the enactment of a letter general statute (P.D. No. 1177) where the legislative intent to effectuate a repeal is unequivocally expressed (Southerland, Statutes and Statutory Constitution, Vol. I, p. 487). “

Pursuant thereto, all unit of government including government-owned or controlled corporations should pay all charges, fees, assessments of all kinds required by this Commission in connection with all applications and/or renewal of permits to operate radio stations.

This Circular shall take effect immediately and strict compliance is hereby enjoined.

Quezon City, Philippines.

ANTONIO C. BARREIRO
Deputy Commissioner

APPROVED:

(SGD) JOSE P. DANS, JR.
Ministry of Transportation
and Communications

