

No. 8408

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**UNITED STATES OF AMERICA  
and  
PHILIPPINES**

**Exchange of notes (with annex) constituting an agreement  
concerning the construction and maintenance of the  
Corregidor-Bataan Memorial. Manila, 22 December 1965**

*Official text: English.*

*Registered by the United States of America on 21 November 1966.*

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**ÉTATS-UNIS D'AMÉRIQUE  
et  
PHILIPPINES**

**Échange de notes (avec annexe) constituant un accord rela-  
tif à la construction et à l'entretien de l'ensemble commé-  
moratif de Corregidor-Bataan. Manille, 22 décembre  
1965**

*Texte officiel anglais.*

*Enregistré par les États-Unis d'Amérique le 21 novembre 1966.*

No. 8408. EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT<sup>1</sup> BETWEEN THE UNITED STATES OF AMERICA AND THE PHILIPPINES CONCERNING THE CONSTRUCTION AND MAINTENANCE OF THE CORREGIDOR-BATAAN MEMORIAL. MANILA, 22 DECEMBER 1965

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I

*The American Ambassador to the Philippine Secretary of Foreign Affairs*

No. 492

Manila, December 22, 1965

Excellency :

I have the honor to refer to the desire on the part of the Government of the United States of America and the Government of the Republic of the Philippines to cooperate in consecrating Corregidor Island as a memorial site to honor the thousands of servicemen from their respective countries who gave their lives in the defense of freedom in the Pacific in World War II. To further this end, officials of the Government of the United States of America and the Government of the Republic of the Philippines, members of the Corregidor-Bataan Memorial Commission and the Philippines National Shrines Commission, and interested American and Filipino citizens have contributed their suggestions, their talent and their energy. By process of cooperative effort agreement has been reached on a program of construction for, and maintenance of, historic Corregidor Island, so that it may remain forever enshrined—a glorious memorial to those valiant men and women, who answered their country's call to arms.

It is proposed, therefore, that the agreement which is forwarded as an Annex to this note, and which is a product of American and Filipino deliberations over the past two years form the basis of a further cooperative effort in the completion of the Corregidor-Bataan Memorial.

Upon receipt of a note from your Excellency indicating that the provisions contained in the Annex to this note are acceptable to the Government of the Republic of the Philippines, the Government of the United States of America will consider that this note with its Annex and your reply thereto constitute an

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<sup>1</sup> Came into force on 22 December 1965 by the exchange of the said notes.

agreement between the two Governments on this subject, the agreement to enter into force on the date of your note of reply.

Accept, Excellency, the renewed assurances of my highest consideration.

William McCormick BLAIR Jr.

Annex

Agreement Between the Government of the United States of America and the Government of the Republic of the Philippines on the Corregidor-Bataan Memorial.

His Excellency Mauro Mendez  
Secretary of Foreign Affairs  
Manila

## A N N E X A G R E E M E N T

I. It being the express intention of the Government of the United States of America and the Government of the Republic of the Philippines to cooperate in consecrating Corregidor Island as a memorial site to honor those thousands of American and Philippine soldiers, sailors and marines who gave their lives in the Pacific area during World War II :

II. The United States Government agrees, subject to the availability of appropriated funds :

A. to erect upon Corregidor Island, in cooperation with the Philippine Government, a suitable memorial which shall include

- (1) twin flagpoles at a high point on the island, illuminated at night, flying the flags of the United States of America and the Republic of the Philippines,
- (2) a building or buildings for use as an auditorium and tourist center, and
- (3) a contiguous battlefield park in which may be placed historical markers and mementos of the Pacific phase of World War II; and

B. to cooperate with the Philippine Government in the production of a film documenting the story of Bataan and Corregidor and in the production of other films documenting relevant events of the war in the Pacific.

III. The Philippine Government agrees :

A. to administer and maintain perpetually the memorial proper, the contiguous battlefield and Corregidor Island as a whole in a manner appropriate for consecrated ground, holding it safe from undue or inappropriate commercial exploitation; and

B. to develop, or encourage to be developed, and to maintain suitable facilities for transportation of visitors to the Island and the memorial site.

IV. The Philippine Government further agrees :

A. that no import, excise, consumption or other tax, duty or impost shall be levied on material, equipment, supplies or goods imported or locally procured for exclusive use in the construction of the memorial;

B. that no national of the United States employed in the Philippines in connection with the construction of the memorial, and residing in the Philippines solely by reason of such employment, or his spouse or minor children or dependent parents of either spouse shall be liable to pay income tax in the Philippines on earnings derived from such employment, or be subject to any poll or residence tax, estate tax, any import or export duty, or any other tax on personal property imported for his own use; and

C. that no national of the United States or corporation organized under the laws of the United States shall be liable to pay income tax in the Philippines on profits derived under a contract made in connection with the construction of the memorial, or any tax in the nature of a license in respect of any service or work in connection with construction of the memorial.

V. It is agreed by both Governments that nothing herein shall prevent harmonious expansion of the memorial complex as may be hereinafter authorized or as may be provided for from public contributions.

VI. Implementation of this agreement shall be a cooperative undertaking on the part of the United States of America by the Corregidor-Bataan Memorial Commission, and on the part of the Republic of the Philippines by the Philippines National Shrines Commission.

II

*The Philippine Secretary of Foreign Affairs to the American Ambassador*

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FOREIGN AFFAIRS

No. 46558

Manila, December 22, 1965

Excellency :

I have the honor to refer to your Note No. 492 of December 22, 1965 which reads as follows :

[See note I]

I am pleased to inform your Excellency that my Government is agreeable to your aforementioned proposal and that your Note and this reply constitute an agreement between our Governments.

Accept, Excellency, the assurances of my highest consideration.

M. MENDEZ

His Excellency William McCormick Blair, Jr.  
Ambassador Extraordinary and Plenipotentiary  
of the United States of America  
Manila

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