

THIRTEENTH CONGRESS OF THE
 REPUBLIC OF THE PHILIPPINES
 First Regular Session

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SENATE
 P.S. Res. 44

RECEIVED BY: _____

Introduced by Senator Magsaysay, Jr

RESOLUTION

URGING THE APPROPRIATE COMMITTEE/S IN THE SENATE TO CONDUCT AN INQUIRY, IN AID OF LEGISLATION, ON THE STATUS OF THE IMPLEMENTATION OF THE REWARDS PROGRAM FOR SMUGGLING INFORMERS/INFORMANTS AND TAX EVASION WHISTLEBLOWERS

Whereas, it has been a perennial objective of almost all governments to eradicate graft and corruption, the same is manifested in the constitutional provision, “[t]he State shall maintain honesty and integrity in the public service and take positive and effective measures against graft and corruption” (Art. II, Sec. 27);

Whereas, smuggling has become one of the most pervasive maladministration problems of the country;

Whereas, smuggling is defined in our laws as “an act of any person who shall fraudulently import or bring into the Philippines, or assist in so doing, any article, contrary to law or shall receive, conceal, buy, sell or in any manner facilitate the transportation, concealment, or sale of such article after importation, knowing the same to have been imported contrary to law” (Sec. 3514, Tariff and Customs Code);

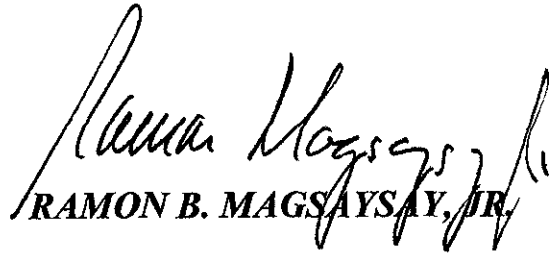
Whereas, based on recent reports, along with kidnapping and graft and corruption, smuggling ranks as the biggest source of wastage and financial leakage in the government and a grand menace to legitimate business;

Whereas, one of the mechanisms adopted by the government to solve the problem of smuggling is the establishment of a rewards program for smuggling informers/informants and tax evasion whistleblowers and in fact the same covered by two provisions of existing laws:

1. Under the Tariff and Customs Code of the Philippines, Section 3513 provides that a smuggling informer is given a cash reward equivalent to twenty percentum (20 %) of the fair market value of smuggled and confiscated goods;
2. Under the National Internal Revenue Code, Section 282 provides that to encourage the public to extend full cooperation in eradicating smuggling, a cash reward equivalent to ten percent (10%) of the fair market value of the smuggled and confiscated goods or One Million pesos (P1,000,000.00) per case, whichever is lower shall be given to persons instrumental in the discovery and seizure of such smuggled goods.*

Resolved, as it is hereby resolved, by the Senate of the Philippines, To urge the appropriate committee/s in the Senate to conduct an inquiry, in aid of legislation, on the status of implementation of the rewards program for smuggling informers/informants and tax evasion whistleblowers.

Adopted,


RAMON B. MAGSAYSAY, JR.