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SENATE
P. S. R. No. 1581

RECEIVED BY: AN

Introduced by Senator Miriam Defensor Santiago

RESOLUTION

DIRECTING THE PROPER SENATE COMMITTEE TO CONDUCT AN INQUIRY, IN AID
OF LEGISLATION, ON THE REPORT THAT THE BUREAU OF CUSTOMS TAXED A
MARTIAL ARTS FIGHTER FOR A CHAMPIONSHIP BELT

1 WHEREAS, the Constitution, Article 2, Section 27, provides: "The State shall maintain
2 honesty and integrity in the public service and take positive and effective measures against graft
3 and corruption";

4 WHEREAS, the Constitution, Article 17 also provides: "The State shall give priority to
5 education, science and technology, arts, culture, and sports to foster patriotism and nationalism,
6 accelerate social progress, and promote total human liberation and development";

7 WHEREAS, Republic Act 1937, Section 105 declares:

8 The following articles shall be exempt from the payment of import duties
9 upon compliance with the formalities prescribed in, or with the regulations which
10 shall be promulgated by the Commissioner of Customs with the approval of the
11 department head:

12 ...h. Medals, badges, cups and other small articles bestowed as trophies or
13 prizes, or those received or accepted as honorary distinctions;

14 WHEREAS, the *Philippine Daily Inquirer* on 31 August 2015 reported that the Bureau
15 of Customs (BOC) taxed mixed martial arts fighter Jujeath Nagaowa for the Women's
16 International Boxing Association (WIBA) championship belt that she won in Macau on 2 July
17 2015;

18 WHEREAS, the BOC claimed that had Nagaowa herself personally claimed the WIBA
19 light flyweight champion's belt, she would have been automatically exempted from customs
20 duties;

21 WHEREAS, transaction documents produced by the BOC reportedly showed that
22 Nagaowa was charged ₱3,630 for the belt;

1 WHEREAS, Nagaowa however claimed that the BOC never issued an official receipt but
2 only a copy of the custom duties computation which placed the total importation tax due at
3 ₱5,819;

4 WHEREAS, based on the BOC computation, the championship belt that she won in
5 Macau had a value of ₱20,147.77 while the customs duty was computed at ₱3,027 and the value-
6 added tax at ₱2,782;

7 WHEREAS, Congress, in recognition of the contribution of athletes must strengthen
8 existing laws to exempt medals, plaques, trophies, and other tokens of honorary distinction from
9 Customs duties and taxes;

10 WHEREFORE, BE IT HEREBY RESOLVED BY THE PHILIPPINE SENATE to
11 direct the proper Senate committee to conduct an inquiry, in aid of legislation, on the report that
12 the Bureau of Customs taxed a martial arts fighter for a championship belt.

Adopted,


MIRIAM DEFENSOR SANTIAGO
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