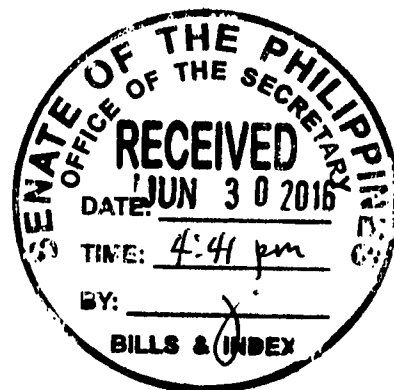


SEVENTEENTH CONGRESS OF THE )  
REPUBLIC OF THE PHILIPPINES )  
First Regular Session )



SENATE

S.B. No. 132

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Introduced by Senator **SONNY ANGARA**

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**AN ACT**  
**AMENDING SECTION 3 OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS**  
**AMENDED, ESTABLISHING A TAXPAYER ASSISTANCE SERVICE IN THE BUREAU OF**  
**INTERNAL REVENUE AND FOR OTHER PURPOSES**

**EXPLANATORY NOTE**

Time and again, the Bureau of Internal Revenue (BIR) has been tasked to collect substantial revenue targets. Despite great strides in collecting more, averaging 10-percent year-on-year growth, the BIR has failed to meet its target in the last decade. Due to mounting pressure as well as the desire to maintain, if not improve the economic strides the country is currently enjoying, the BIR has put in place more stringent rules and regulation, and has been more strict in enforcing tax laws. However, the fervent effort put in by the officers and employees of the BIR has been overshadowed by allegations of corruption and dishonest practices in its ranks. The desire to collect more has resulted to taxpayers being somehow harassed just to be able to cough up the needed tax payment.

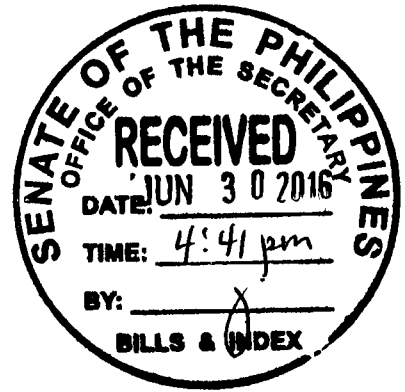
A former BIR Commissioner once said that Filipinos are, by nature, good people. Contrary to public perception, Filipino taxpayers want to comply and pay their taxes. Filipinos want to help in rebuilding the country—to make it one of the great countries in Asia. We have made vast improvements in the last few years—from the sick man of Asia, we are now tagged as Asia's rising tiger. In 2014, Philippine GDP growth rate has surpassed that of Singapore, Malaysia, Thailand, Vietnam and Indonesia, falling only behind superpower China.

Sustaining the gains of the government can not only be achieved through the strict enforcement of laws. Tax compliance and collection would further improve if we can lessen the complexity and intricacy of our tax code. Thus, to help taxpayers comply, we propose the establishment of a permanent office within the BIR, composed of knowledgeable, competent and professional employees, to answer taxpayer queries and to guide taxpayers on how to efficiently and effectively deal with their tax-related problems and concerns. By instituting a Taxpayer Assistance Service under the Office of the BIR Commissioner, it is our hope that taxpayers will be provided free and accessible professional assistance. The taxpaying public need not suffer long queues in BIR offices, wasting valuable time, just to be repeatedly told to come back due to incomplete requirements. The Taxpayer Assistance Service would render the first layer of professional tax services that every Filipino taxpayer needs and deserves.

In view of the foregoing, the immediate passage of this bill is earnestly sought.

**SONNY ANGARA**

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*Be it enacted by the Senate and the House of Representatives of the Philippines in Congress assembled:*

1 **SECTION 1.** Section 3 of the National Internal Revenue Code of 1997, as amended is hereby  
2 further amended to read as follows:

3  
4 "Section 3. Chief Officials of the Bureau of Internal Revenue. - The Bureau of  
5 Internal Revenue shall have a chief to be known as Commissioner of Internal  
6 Revenue, hereinafter referred to as the Commissioner and four (4) assistant  
7 chiefs to be known as Deputy Commissioner.

8  
9 TO ENSURE ADEQUATE FISCAL RESOURCES THRU PROPER  
10 COMPLIANCE TO TAX LAWS AND RULES AND REGULATIONS AND  
11 FACILITATE SIMPLE AND STRAIGHTFORWARD TAX ADMINISTRATION, A  
12 TAXPAYER ASSISTANCE SERVICE IS HEREBY ESTABLISHED UNDER THE  
13 OFFICE OF THE COMMISSIONER. THE TAXPAYER ASSISTANCE SERVICE  
14 SHALL HAVE THE FOLLOWING FUNCTIONS:

- 15
- 16 (A) ASSIST TAXPAYERS QUERIES AND CONCERNS RELATIVE TO
  - 17 COMPLIANCE TO TAX LAWS AND RULES AND REGULATIONS;
  - 18 (B) ANSWER INQUIRIES RELATED TO PUBLIC ASSISTANCE INCLUDING
  - 19 TAXPAYER REGISTRATION, TAX PAYMENTS AND FILING OF TAX
  - 20 RETURNS;
  - 21 (C) RECEIVE AND/OR REFER TAXPAYER COMPLAINTS, QUERIES AND
  - 22 CONCERNS TO OTHER OFFICES WITHIN THE BUREAU AND
  - 23 MONITOR THE RESOLUTION OF THE SAME;
  - 24 (D) PREPARES LISTINGS AND STANDARD ANSWERS TO FREQUENTLY
  - 25 ASKED QUESTIONS OF TAXPAYERS;

- 1 (E) PREPARE, PUBLICIZE AND CIRCULATE POLICIES, PROGRAMS,  
2 STANDARDS, GUIDELINES AND PROCEDURES RELATIVE TO PUBLIC  
3 INFORMATION AND EDUCATION PROGRAMS ON TAXATION;  
4 (F) PREPARES PRESCRIBED REPORTS FOR SUBMISSION TO OTHER  
5 CONCERNED OFFICES;  
6 (G) AND PERFORM SUCH OTHER FUNCTIONS AS MAY BE ASSIGNED.  
7

8 **SEC. 2. Implementing Rules and Regulations.** The Secretary of the Department of Finance,  
9 upon the recommendation of the Commissioner of the Bureau of Internal Revenue, in  
10 coordination and consultation with various stakeholders and taxpayer groups shall, within sixty  
11 (60) days from the effectivity of this Act, issue the necessary rules and regulations for the  
12 effective enforcement and implementation of this Act.  
13

14 **SEC. 3. Separability Clause.** If any provision of this Act is subsequently declared as invalid or  
15 unconstitutional, other provisions hereof which are not affected thereby shall remain in full force  
16 and effect.  
17

18 **SEC. 4. Repealing Clause.** All laws, decrees, orders, rules and regulations, and other  
19 issuances, or parts thereof, inconsistent with the provisions of this Act are hereby repealed or  
20 modified accordingly.  
21

22 **SEC. 5. Effectivity Clause.** This Act shall take fifteen (15) days after its publication in the  
23 Official Gazette or in a newspaper of general circulation  
24

25 Approved.