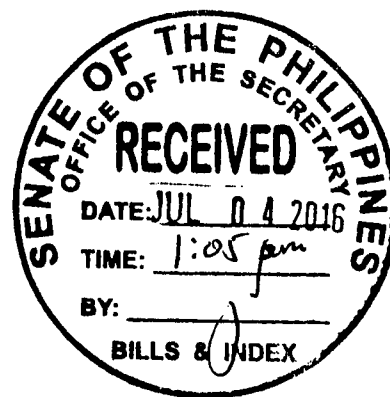


SEVENTEENTH CONGRESS OF THE )  
REPUBLIC OF THE PHILIPPINES )  
First Regular Session )



SENATE

S.B. No. 303

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Introduced by Senator **SONNY ANGARA**

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**AN ACT**  
**CREATING THE OFFICE OF THE NATIONAL TAXPAYER ADVOCATE**  
**TO SAFEGUARD THE RIGHTS OF THE TAXPAYERS AND FOR OTHER PURPOSES**

**EXPLANATORY NOTE**

In 1990, the Organisation for Economic Co-operation and Development's (OECD) Committee of Fiscal Affairs Working Party Number 8 published a document entitled *Taxpayer's rights and obligations – A survey of the legal situation in OECD Countries*. The survey found that, while most countries at that time did not have an explicit Taxpayer's charter, the following basic taxpayer rights were present in all systems: 1) the right to be informed, assisted and heard; 2) the right of appeal; 3) the right to pay no more than the correct amount of tax; 4) the right to certainty; 5) the right to privacy; and 6) the right to confidentiality and secrecy<sup>1</sup>. Since then, several countries have expounded these basic rights into a taxpayers' charter. Australia, Belgium, Canada, France, Germany, Netherlands, Ireland, United Kingdom and the United States are among the advanced economies that have already provided for a taxpayer's bill of rights. In Asia, Japan, Korea, China, Malaysia, Singapore, Thailand and Indonesia have also enacted and passed the taxpayer's rights into law<sup>2</sup>.

Over the years, many taxpayers have cried foul against dishonest and corrupt practices of some officers and employees of the Bureau of Internal Revenue (BIR) and the Bureau of Customs (BOC). Corruption and harassment have put unwarranted and unfair burden to the taxpaying public. Aside from legislating taxpayer's rights, we are also creating a National Taxpayer Advocate Office that would take the cudgel in promoting, ensuring and protecting taxpayer's rights. Among the functions of the proposed National Taxpayer Advocate Office include: to assist taxpayers in resolving problems with the BIR and the BOC; to identify areas in which taxpayers have problems in dealings with the BIR and the BOC; to propose changes, to the extent possible, in the administrative practices of the BIR and the BOC to mitigate problems identified; and, to issue Taxpayer Assistance Order to avoid, reduce or minimize the difficulty that a taxpayer may experience in settling their tax liabilities.

Through this measure, both the taxpayer and tax officials will have more clarity on how to do their business professionally, efficiently and transparently. This does not intend to put BIR or BOC employees and officials in bad light, but more so to highlight the need to protect and safeguard the rights of taxpayers who are entrusting a significant share of their hard-earned money to the hands of the government. In return, it is our hope that all taxpayers will be more truthful in the timely filing and payment of correct tax dues.

In view of the foregoing, urgent approval of this measure is earnestly sought.

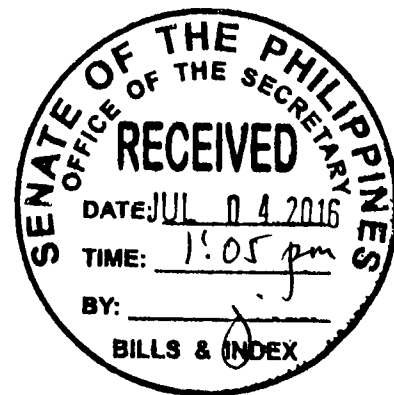
  
**SONNY ANGARA**

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<sup>1</sup> [https://www.oecd.org/tax/administration/Taxpayers'\\_Rights\\_and\\_Obligations-Practice\\_Note.pdf](https://www.oecd.org/tax/administration/Taxpayers'_Rights_and_Obligations-Practice_Note.pdf)

<sup>2</sup> Tax Administration 2015: Comparative Information on OECD and Other Advanced and Emerging Economies, OECD 2015.

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AN ACT  
CREATING THE OFFICE OF THE NATIONAL TAXPAYER ADVOCATE  
TO SAFEGUARD THE RIGHTS OF THE TAXPAYERS AND FOR OTHER PURPOSES

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

1 **SECTION 1. Title.** This Act shall be known as "The National Taxpayers Advocate Act of 2016."  
2

3 **SEC. 2. Declaration of Principles.** It is hereby declared the policy of the State to promote  
4 honesty, integrity, transparency, responsibility and accountability in the management of public  
5 property and public affairs. Towards this end, the State shall establish and promote effective  
6 and efficient public service practices aimed at the prevention of graft and corruption in the  
7 revenue collecting agencies of the government, which shall encompass a program for the  
8 adoption of simplified procedures that will reduce/eliminate the opportunity of abuse of  
9 discretion and expedite transactions in the government, by creating the Office of the Taxpayer  
10 Advocate to safeguard the rights of the taxpayers.  
11

12 **SEC. 3. Creation of the Office of the National Taxpayers Advocate.** In order to properly  
13 implement the law in protecting and promoting the rights of the Filipino taxpayers, there is  
14 hereby created an Office of the National Taxpayers Advocate. The Office of the National  
15 Taxpayers Advocate shall be under the Office of the President for administrative purposes only.  
16

17 **SEC. 4. Appointment of the National Taxpayer Advocate.** The Office of the National  
18 Taxpayer Advocate shall be under the supervision and direction of an official to be known as the  
19 National Taxpayer Advocate. The National Taxpayer Advocate shall be appointed by the  
20 President of the Philippines and shall have the rank of undersecretary.  
21

22 The National Taxpayer Advocate shall be a Filipino citizen, at least forty (40) years old,  
23 of recognized probity, integrity, and independence, of good moral character, with at least ten  
24 (10) years of practice in the field of law, taxation and custom service, and must not have been  
25 convicted of any crime involving moral turpitude  
26

1 An individual may be appointed as the National Taxpayer Advocate only if such  
2 individual was not an officer or employee of the Bureau of Internal Revenue (BIR), the Bureau of  
3 Customs (BOC), or the Department of Finance (DOF) two (2) years prior to such appointment.  
4 The National Taxpayer Advocate cannot serve as officer, employee or consultant of, or be  
5 appointed to or act in whatever capacity in, the BIR, BOC or DOF or as local treasurer, within  
6 three (3) years following his/her tenure as a National Taxpayer Advocate. For purposes of this  
7 Act, a local treasurer includes a municipal, city or provincial treasurer.

8  
9 **SEC. 5. Powers and Functions of Office of the National Taxpayers Advocate.** It shall be the  
10 function of the Office of the National Taxpayers Advocate to—

- 11  
12 a. Assist taxpayers in resolving problems with the BIR and the BOC;  
13 b. Identify areas in which taxpayers have problems in dealings with the BIR and the  
14 BOC;  
15 c. Propose changes, to the extent possible, in the administrative practices of the BIR  
16 and the BOC to mitigate problems identified under the preceding paragraph;  
17 d. Identify potential legislative changes which may be appropriate to mitigate such  
18 problems;  
19 e. Issue taxpayer assistance orders upon application filed by a taxpayer with the Office  
20 of the Taxpayer Advocate. The latter may issue a Taxpayer Assistance Order when:  
21 (i) it is determined that the taxpayer is suffering or about to suffer a significant  
22 hardship as a result of the manner in which the internal revenue laws are being  
23 administered by the BIR, the BOC or the local treasurer; or (ii) the taxpayer meets  
24 such other requirements as are set forth in the implementing rules and regulations  
25 (IRR) of the Act. For purposes of this paragraph, a significant hardship shall include  
26 (i) an immediate threat of adverse action; (ii) any action that will violate the right to  
27 privacy of a taxpayer; (iii) a delay of more than thirty (30) days in resolving taxpayer  
28 account problems; (iv) the taxpayer will incur significant and unnecessary cost,  
29 including fees for professional representation, if relief is not granted; or (v)  
30 irreparable injury to, or a long-term adverse impact on, the taxpayer if relief is not  
31 granted. Nothing herein shall prevent the National Taxpayer Advocate from taking  
32 any action in the absence of an application mentioned herein;  
33 f. In cases where any tax authority employee is not following the laws, rules and  
34 regulations or any applicable published administrative guidance, the National  
35 Taxpayer Advocate shall construe the factors taken into account in determining  
36 whether to issue a Taxpayer Assistance Order in the manner most favorable to the  
37 taxpayer;  
38 g. Any Taxpayer Assistance Order issued by the National Taxpayer Advocate under  
39 this section may be modified or rescinded only by the National Taxpayer Advocate,  
40 only if a valid written explanation was submitted by the Commissioner of Revenue or  
41 the Commissioner of Customs, as the case may be, and that the reasons for the

1 modification or rescission are specifically stated by the National Taxpayer Advocate  
2 in the modification or rescission order; and

- 3 h. The duration of on the period of limitation of assessment and collection of taxes with  
4 respect to any action for which a Taxpayer Assistance Order has been issued shall  
5 be suspended for the period beginning on the date of the taxpayer's application  
6 under subsection (e) and ending on the date of the National Taxpayer Advocate's  
7 decision with respect to such application or to any period that may be specified by  
8 the National Taxpayer Advocate in the Taxpayer Assistance Order issued pursuant  
9 to such application.

10  
11 **SEC. 6. *Organization and Staffing Pattern.*** The Office of the Taxpayer Advocate shall be  
12 headed by a National Taxpayer Advocate. The National Taxpayer Advocate shall provide for  
13 the structural organization and staff of its offices and shall have the power and authority to  
14 designate and appoint officers and employees of the Office, in accordance with civil services  
15 laws, rules and regulations.

16  
17 All positions in the Taxpayer Advocate Office shall be governed by compensation and  
18 position qualification system and qualification standards approved by the Taxpayers Advocate  
19 based on comprehensive job analysis and audit of actual duties and responsibilities. The  
20 National Taxpayer Advocate shall appoint and fix the remuneration of the emoluments of its  
21 personnel in accordance with existing laws on compensation and position classification.

22  
23 **SEC. 7. *Submission of Reports by the Office of the National Taxpayers Advocate.*** The  
24 Office of the Taxpayer Advocate shall, within sixty (60) days upon the close of each calendar  
25 year, submit a report to the Chairperson of the Committee on Ways and Means of the Senate of  
26 the Philippines and House of Representatives on its activities during the year. Such report shall  
27 contain full and substantive analysis and recommendation, in addition to statistical information,  
28 and shall—

- 29  
30 a. identify the initiatives the Office of the Taxpayer Advocate has taken on improving  
31 taxpayer services and the BIR's and the BOC's responsiveness;  
32 b. contain recommendations received from individuals with the Office of Taxpayer  
33 Advocate;  
34 c. contain a summary of the most serious problems encountered by taxpayers,  
35 including a description of the nature of such problems and the recommended  
36 resolutions;  
37 d. contain an inventory of the items described in subsections (a), (b), and (c) for which  
38 action has been taken and the result of such action;  
39 e. contain an inventory of the items described in subsections (a), (b), and (c) for which  
40 action remains to be completed and the period during which each item has remained  
41 on such inventory;  
42

- 1 f. contain an inventory of the items described in subsections (a), (b), and (c) for which  
2 no action has been taken, the period during which each item has remained on such  
3 inventory, the reasons for the inaction, and identify any BIR and BOC official who is  
4 responsible for such inaction;
- 5 g. identify any Taxpayer Assistance Office orders/recommendations which was not  
6 honored by the BIR and the BOC in a timely manner;
- 7 h. contain recommendations for such administrative and legislative action as may be  
8 appropriate to resolve problems encountered by taxpayers;
- 9 i. identify areas of the tax law that impose significant compliance burdens on  
10 taxpayers, the BIR and the BOC, including specific recommendations for remedying  
11 these problems;
- 12 j. identify the most litigated issues for each category of taxpayers, including  
13 recommendations for mitigating such disputes; and
- 14 k. include such other information as the National Taxpayer Advocate may deem  
15 advisable.
- 16

17 Each report required under this subparagraph shall be provided directly to the respective  
18 Committee on Ways and Means of the Senate of the Philippines and the House of  
19 Representatives without any prior review or comment from the respective Commissioner of the  
20 BIR or the BOC or any other officer or employee of the said Bureaus. On the other hand, the  
21 National Taxpayer Advocate shall furnish copies of their report to the Secretary of the  
22 Department of Finance, and to the respective Commissioners of the BIR and the BOC.

23

24 The Commissioners of the BIR and the BOC shall establish procedures requiring a  
25 formal response to all recommendations submitted to them by the National Taxpayer Advocate  
26 within three (3) months from the date of submission.

27

28 **SEC. 8. Other Responsibilities of the National Taxpayer Advocate.** The Filipino National  
29 Taxpayer Advocate shall—

30

- 31 a. monitor the coverage and geographic allocation of local offices of taxpayer  
32 advocates;
- 33 b. develop guidance to be distributed to all BIR and BOC officers and employees  
34 outlining the criteria for referral of taxpayer inquiries to local offices of taxpayer  
35 advocates;
- 36 c. ensure that the local telephone number for each local office of the taxpayer advocate  
37 is published and available to taxpayers served by the office; and
- 38 d. develop career paths for local taxpayer advocates choosing to make a career in the  
39 Office of the Taxpayer Advocate.

1 **SEC. 9. *Personnel Actions of the National Taxpayer Advocate.*** The National Taxpayer  
2 Advocate shall have the responsibility and authority to:

- 3
- 4 a. establish, operate, and maintain a local taxpayer advocate office in the different  
5 administrative regions of the country as the need arises which shall be headed by a  
6 Regional Director to be appointed by the National Taxpayer Advocate; and  
7 b. evaluate and take personnel actions, including dismissal, with respect to any  
8 employee of any local taxpayer advocate office as provided in subsection (a).  
9

10 The regional offices shall have, within their respective administrative regions, the  
11 following functions:

- 12
- 13 a) Implement laws, policies, plans, programs, projects, rules and regulations of the  
14 Office;  
15 b) Provide efficient and effective service to the people:  
16 c) Coordinate with regional offices of other departments, offices, and agencies;  
17 d) Coordinate with the LGUs; and  
18 e) Perform such other functions as may be provided by law or assigned by the  
19 National Taxpayer Advocate.  
20

21 **SEC. 10. *Taxpayer's Rights.*** In addition to the rights and remedies of the taxpayers as  
22 provided for in Republic Act (RA) No. 8424 or the National Internal Revenue Code (NIRC) of  
23 1997, as amended, RA No. 10863 or the Customs Modernization and Tariff Act, and RA No.  
24 1125, as amended, creating the Court of Tax Appeals and all other rules and regulations,  
25 circulars and issuances thereof, the taxpayers are hereto granted the following: a) taxpayers'  
26 basic rights; b) taxpayers' rights in civil cases; and c) taxpayers' rights in criminal tax cases.  
27

28 **SEC. 11. *Taxpayers' Basic Rights.*** The following are the taxpayers' basic rights:  
29

- 30 a. The right to available information and prompt and accurate responses to questions  
31 and requests for tax assistance. In this regard, all revenue employees and officers  
32 shall undergo regular evaluation on a variety of job standards including customer  
33 relations. This standard requires employees and or officials to ensure that they fully  
34 explain to taxpayers their rights under the law;  
35
- 36 b. The right to be informed of any pending assessment, investigation and obtain clear  
37 and non-technical statements which explain the reason for audit/assessment,  
38 selection, and the procedures, remedies, and rights available during audit, appeals  
39 and collection proceedings. These rights include, but are not limited to, the rights  
40 pursuant to this Taxpayer's Bill of Rights and the right to be provided with a narrative  
41 description which explains the basis of audit changes, proposed assessments,

1 assessments and denials of refunds; identifies any amount of tax, interest, or penalty  
2 due; and states the consequences of the taxpayer's failure to comply with the notice;  
3

4 c. The right to have a speedy and impartial disposition of the case, whether it be  
5 against him/her or against the officials and staff of the Bureau of Internal Revenue  
6 (BIR), the Bureau of Customs (BOC) and other government agency or municipality,  
7 including government owned and controlled corporations (GOCCs) or government  
8 financial institutions (GFIs), tasked with the enforcement of revenue or banking and  
9 financial laws, whether of local or national application;  
10

11 d. The right to have the case tried in secrecy and devoid of any publicity, whether via  
12 radio, television, newspaper or any alternative media, while said proceeding is  
13 pending;  
14

15 e. The right to request assistance from a Taxpayers' Rights Advocate, who shall be  
16 responsible for facilitating the resolution of taxpayer complaints and problems not  
17 resolved through the normal administrative channels within the BIR or the BOC,  
18 including any taxpayer complaints regarding unsatisfactory treatment by the BIR or  
19 the BOC employees and/or officials. The Taxpayers' Rights Advocate may issue a  
20 stay order if a taxpayer has suffered or is about to suffer irreparable loss as a result  
21 of an action by the said Bureaus;  
22

23 f. The right to have the taxpayer's tax information kept confidential unless otherwise  
24 specified by law;  
25

26 g. The right to participate in free education activities that help the taxpayer successfully  
27 comply with the revenue laws of the state;  
28

29 h. The right to fair and consistent application of the tax laws of the state by the BIR and  
30 the BOC;  
31

32 i. The right to have the BIR begins and completes its audits in a timely and expeditious  
33 manner after notification of intent to audit (letter of authority);  
34

35 j. The right to request for installment payment of tax liabilities under any compromise  
36 settlement or any assessed tax liabilities pursuant to Taxpayer Assistance Order;  
37

38 k. The right to recover attorney's fees and litigation costs for tax assessments made  
39 without substantial justification, and for claims for tax refunds which are not acted  
40 upon for an unreasonable length of time at the administrative level, or denied at the  
41 administrative level but subsequently allowed by the Court of Tax Appeals (CTA) if it

1 appears that such denial was unjustified. The award of attorney's fees and costs of  
2 litigation shall be included in the order upholding the taxpayer's claim;

- 3
- 4 l. The right to have interests and penalties abated in case of any unjustifiable error or  
5 delay caused by the tax authorities or their agents, including ministerial act such as  
6 loss of records, personnel transfers, extended illness or leaves of absence, and  
7 personnel training; and
- 8
- 9 m. The right to have the assistance of counsel in criminal proceedings should the  
10 taxpayer request for it.

11

12 **SEC. 12. Taxpayers' Rights in Civil Cases.** The following are the taxpayers' rights in civil  
13 cases:

- 14 a. The right to have the opportunity to have the case against him/her amicably settled,  
15 as the case may warrant: Provided, that in every stage of the proceeding, whether in  
16 the administrative or judicial level, the parties shall always be given the chance to  
17 exhaust all and every remedy available for the speedy settlement of the case:  
18 Provided, however, That nothing in this law shall deprive the court of competent  
19 jurisdiction of its judicial prerogatives;
- 20
- 21 b. The right to be informed of impending collection actions which require sale or seizure  
22 of property or freezing of assets, except jeopardy assessments, and the right to at  
23 least thirty (30) days notice in which to pay the liability or seek further review;
- 24
- 25 c. The right to have all other collection actions attempted before a jeopardy  
26 assessment, unless delay will endanger collection and, after a jeopardy assessment,  
27 the right to have an immediate review of the jeopardy assessment. As used herein,  
28 jeopardy assessment is a tax assessment made by an authorized revenue officer  
29 (RO) without the benefit of a complete or partial audit, in light of the RO's belief that  
30 the assessment and collection of a deficiency tax will be jeopardized by delay  
31 caused by the taxpayer's failure to: (1) comply with audit and investigation  
32 requirements to present his books of accounts and/or pertinent records; or (2)  
33 substantiate all or any of the deductions, exemptions or credits claimed in his return;
- 34
- 35 d. The right to seek review, through formal or informal proceedings, of any adverse  
36 decisions relating to determinations in the audit or collection processes and the right  
37 to seek a reasonable administrative stay enforcement action while the taxpayer  
38 pursues other administrative remedies available under the law;
- 39
- 40 e. The right to procedures for retirement of tax obligations by installment payment  
41 agreements which recognize both the taxpayer's financial condition and the best



1 interests of the State, provided that the taxpayer gives accurate and current  
2 information and meets all other tax obligations on schedule;

- 3
- 4 f. The right to procedures for requesting cancellation, release, or modification of liens  
5 filed by the BIR and the BOC and for requesting that any lien which is filed in error be  
6 so noted on the lien cancellation filed by the BIR and the BOC, in public notice to any  
7 credit agency at the taxpayer's request;
- 8
- 9 g. The right of the taxpayer in a judicial or administrative action brought or maintained  
10 without the support of justiciable issues of fact or law, to recover all costs of the  
11 administrative or judicial action, including reasonable attorney's fees; and
- 12
- 13 h. The right to waiver of interest that accrues as the result of errors or delays caused by  
14 a BIR/BOC employee; provided that the provisions of Rule 63 of the Rules of Civil  
15 Procedures shall likewise be applicable to the aggrieved taxpayer.
- 16

17 **SEC. 13. Taxpayers' Rights in Criminal Tax Cases.** The following are the taxpayers' rights in  
18 criminal tax cases:

- 19
- 20 a. The right to be knowledgeably and intelligently informed of the charges as contained  
21 in any properly and timely prepared audit report, assessment notice,  
22 correspondence, document, letter and the like, as implemented by rules and  
23 regulations, as the case may be, coming from the concerned government agency  
24 tasked to enforce the revenue laws and banking and financial laws, in appropriate  
25 cases;
- 26
- 27 b. The right to be given ample and adequate opportunity, as the situation may warrant,  
28 to present proof/proofs at his/her or anybody else's possession that would assist  
29 him/her in the pursuit of the case;
- 30
- 31 c. The taxpayer shall have the right to seek the assistance of competent and willing  
32 counsel of his/her own choice, to help and assist him/her in the preparation or  
33 defense of the case;
- 34
- 35 d. The right to be served with all the necessary documents and papers appurtenant  
36 thereto, relative to the charges against him/her, in a manner that would assist  
37 him/her to expeditiously present his/her side pursuant the charges against him/her;
- 38
- 39 e. The taxpayer shall have the right to present witnesses in his/her favor: and
- 40
- 41 f. The right to be represented or advised by counsel or other qualified representatives  
42 at any time in administrative interactions with the BIR and the BOC, the right to

1 procedural safeguards with respect to recording of interviews during tax  
2 determination or collection processes conducted by the BIR and the BOC, the right  
3 to be treated in a professional manner by the BIR and the BOC personnel and the  
4 right to have audits, inspections of records, and interviews conducted at a  
5 reasonable time and place except in criminal and internal investigations.  
6

7 **SEC. 14. Penalties for the Violation of the Rights of Taxpayers.** Any person who is found to  
8 have violated the Taxpayers Rights shall be punished with imprisonment of not less than six (6)  
9 years nor more than twelve (12) years and a fine of not less than One Hundred Thousand  
10 Pesos (Php100,000.00) but not more than Five Hundred Thousand Pesos (Php500,000.00).  
11

12 **SEC. 15. Remedies.** Any violation of the provisions of this Act committed by any official or  
13 employee of the BIR and the BOC, other than the Commissioner of Internal Revenue and  
14 Commissioner of Customs, shall be filed with the office of the Commissioners of either BIR or  
15 BOC, as the case may warrant, with the assistance of the National Taxpayer Advocate. The  
16 Commissioner of Internal Revenue or the Commissioner of Customs shall decide the  
17 controversy expeditiously, which shall not in any case be less than thirty (30) days nor more  
18 than sixty (60) days from the time the complaint or case is filed with their respective offices. The  
19 aggrieved party or anybody acting on his/her behalf may bring any adverse decision of the  
20 Commissioner of Internal Revenue or the Commissioner of Customs to the Secretary of  
21 Finance, within 30 days from receipt of such decision, for review. Should the Commissioner of  
22 Internal Revenue or Commissioner of Customs fail to act on a complaint or case within the time  
23 herein prescribed, the aggrieved party or anybody acting on his/her behalf may file the  
24 complaint or case directly to the Secretary of Finance.  
25

26 Complaints against the Commissioner of Internal Revenue or the Commissioner of  
27 Customs for violation of this Act shall be filed directly with the Secretary of Finance who shall  
28 decide the case within sixty (60) days from the date the complaint was filed. Decisions of the  
29 Secretary of Finance may be appealed before the Office of the President.  
30

31 Any complaint or case filed pursuant to this Section shall be without prejudice to any  
32 other action that may be instituted against the employee or official of the BIR or the BOC under  
33 existing laws, rules and regulations.  
34

35 Evidence against the taxpayers obtained in relation to this Act shall be inadmissible in  
36 any court or proceeding if found to have been obtained in violation of any of the above-  
37 enumerated taxpayer's rights.  
38

39 The evidence in any court or proceeding obtained in relation to this Act shall be  
40 inadmissible in a court proceeding if found to have violated any of the enumerated taxpayer's  
41 bill of rights.  
42

1 **SEC. 16. Report of the Secretary of Department of Finance.** On or before June 1 of each  
2 calendar year, the Secretary of the Department of Finance shall submit to both the Chairperson  
3 of the Senate and House of Representatives Ways and Means Committee a report on: (a) all  
4 categories of incidents involving the misconduct of the officers and employees of the BIR and  
5 the BOC during the preceding calendar year; and (b) action on and disposition of any such  
6 instances.

7  
8 **SEC. 17. Funding.** The amount necessary to carry out the purposes of this Act, including  
9 operation, maintenance, and capital outlay shall be sourced from the current General  
10 Appropriation Act (GAA) of 2017 of the Office of the President. Thereafter, the amount needed  
11 for the operation and maintenance of the Office of the Taxpayer Advocate Office shall be  
12 included in the annual GAA.

13  
14 **SEC. 18. Implementing Rules and Regulations.** Within thirty (30) days after the effectivity of  
15 this Act, the following shall convene for the purpose of formulating the implementing rules and  
16 regulations for this Act:

- 17 a. A representative of the Department of Finance;
- 18 b. A representative from the Bureau of Internal Revenue;
- 19 c. A representative from the Bureau of Customs;
- 20 d. A representative from the Congressional Oversight Committee on Comprehensive  
21 Tax Reform Program;
- 22 e. Representatives from the Committee on Ways and Means of both houses of  
23 Congress; and
- 24 f. A representative each from a business association and the Philippine Institute of  
25 Certified Public Accountants (PICPA).

26 Said officials and representatives shall convene every day for the purpose of formulating  
27 the said rules until such time that the implementing rules and regulations have been formulated;  
28 *Provided*, that the failure to produce implementing rules and regulation within sixty (60) days  
29 from the effectivity of this Act shall not hinder the implementation of this Act.

30  
31 **SEC. 19. Repealing Clause.** All laws, orders, decrees, rules and regulations, and other parts  
32 thereof inconsistent with the provisions of this Act are hereby repealed, amended or modified  
33 accordingly.

34  
35 **SEC. 20. Separability Clause.** If any provision of this Act is declared invalid or unconstitutional,  
36 other provisions hereof which are not affected thereby shall remain in full force and effect.

37  
38 **SEC. 21. Effectivity Clause.** This Act shall take effect fifteen (15) days after its publication in at  
39 least two (2) national newspapers of general circulation, whichever date comes earlier.

40  
41 Approved,