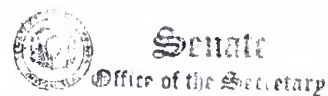


NINEENTH CONGRESS OF THE)
REPUBLIC OF THE PHILIPPINES)
First Regular Session)



'22 JUL 11 P 6 :46

SENATE

S. No. 293

RECEIVED BY: _____

Introduced by Senator FRANCIS G. ESCUDERO

**AN ACT
AMENDING SECTION 220, CHAPTER II, TITLE VIII
OF REPUBLIC ACT NO. 8424, OTHERWISE KNOWN AS AN ACT
AMENDING THE NATIONAL INTERNAL REVENUE CODE, AS
AMENDED, AND FOR OTHER PURPOSES**

EXPLANATORY NOTE

This bill mandates the Bureau of Internal Revenue (BIR) to acquire and have exclusive jurisdiction over all tax-related cases, thereby doing away with the participation of the Department of Justice (DOJ) in the prosecution of said cases.

This proposed measure hastens the delineation of responsibilities in the tax collections efforts of the government, making accountability solely in the hands of the BIR.

Lastly, it complements Republic Act No. 9282 which expands the jurisdiction of the Court of Tax Appeals by mandating all civil and criminal actions in tax related cases cognizable by the said court.

In view of the foregoing, passage of this bill with dispatch is sought.

FRANCIS G. ESCUDERO *ep*

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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 220, Chapter 11, Title VI11 of Republic Act No.
2 8424 is hereby amended to read as follows:

3 "SEC. 220. [Form and Mode of] Proceeding in Actions
4 Arising under this Code. - Civil and criminal actions and
5 proceedings instituted in behalf of the Government under the
6 authority of this Code or other law enforced by the Bureau of
7 Internal Revenue shall be brought in the name of the
8 Government of the Philippines and shall be [conducted]
9 **INVESTIGATED, PROSECUTED AND HANDLED**
10 **EXCLUSIVELY** by legal officers of the Bureau of Internal
11 Revenue but no civil or criminal action for the recovery of taxes
12 or the enforcement of any fine, penalty or forfeiture under this
13 Code shall be filed in Court without the approval of the
14 Commissioner.

15 **THE BUREAU OF INTERNAL REVENUE SHALL HAVE**
16 **THE EXCLUSIVE AUTHORITY TO FILE ANY CIVIL OR**

1 **CRIMINAL ACTION DIRECTLY IN THE PROPER COURT**
2 **PROVIDED THAT, THE DEPARTMENT OF FINANCE SHALL**
3 **HAVE AUTOMATIC REVIEW OVER EVERY CRIMINAL**
4 **ACTION BEFORE IT IS FILED IN COURT.**

5 *Sec. 2. Repealing Clause.* - All laws, orders, issuances, circulars, rules
6 and regulations or parts thereof, which are inconsistent with the provisions of
7 this Act, are hereby repealed or modified accordingly.

8 *Sec. 3. Separability Clause.* - If any provision of this Act is declared
9 unconstitutional or invalid, other parts or provisions hereof not affected shall
10 continue in full force and effect.

11 *Sec. 4. Effectivity.* - This Act shall take effect fifteen days (15) days
12 following its publication in the Official Gazette or at least two (2) newspapers
13 of general circulation, whichever comes first.

14 *Approved,*