



SENATE TAX STUDY AND RESEARCH OFFICE

P R I M E R

6th Edition, 2022



MEMBERS OF THE SENATE

19th Congress

Term (2019 – 2025)

Senator Juan Edgardo "Sonny" Angara
Senator Maria Lourdes Nancy S. Binay
Senator Pia S. Cayetano
Senator Ronald "Bato" M. dela Rosa
Senator Christopher Lawrence T. Go
Senator Manuel "Lito" M. Lapid
Senator Imee R. Marcos
Senator Aquilino "Koko" Pimentel III
Senator Grace L. Poe
Senator Ramon Bong Revilla Jr.
Senator Francis "Tol" N. Tolentino
Senator Cynthia A. Villar

Term (2022-2028)

Senator Alan Peter S. Cayetano
Senator Joseph Victor G. Ejercito
Senator Francis "Chiz" G. Escudero
Senator Jinggoy Ejercito Estrada
Senator Win Gatchalian
Senator Risa Hontiveros
Senator Loren B. Legarda
Senator Robinhood C. Padilla
Senator Idol Raffy Tulfo
Senator Joel Villanueva
Senator Mark Villar
Senator Juan Miguel "Migz" F. Zubiri



Senate of the Philippines
OFFICE OF SENATOR JUAN MIGUEL F. ZUBIRI

M E S S A G E

“In this world, nothing is certain except death and taxes,” Benjamin Franklin once wrote. But taxation, of course, is not a natural phenomenon. Taxation – effective taxation, where every last centavo is accounted for and directed to the public good – takes work. Here in the Senate, this work falls on the shoulders of the hardworking men and women of the Senate Tax Study and Research Office.

As the technical arm of the Committee on Ways and Means, the **STSRO** produces invaluable studies that eventually form the backbone of all our tax measures. Their efforts guide our hearings, and give shape and substance to our laws.

As we enter the 19th Congress, we look forward to working with the STSRO as we continue to develop tax measures that will strengthen our economy, encourage regional development, foster job creation, and help our sectors – particularly our micro, small, and medium enterprises – make a full recovery from the pandemic.

To the STSRO, maraming salamat,
at mabuhay kayo!

A handwritten signature in black ink, appearing to read "J. Zubiri".

JUAN MIGUEL F. ZUBIRI
Incoming Senate President, 19th Congress





MESSAGE FROM THE

OFFICE OF SENATOR WIN GATCHALIAN

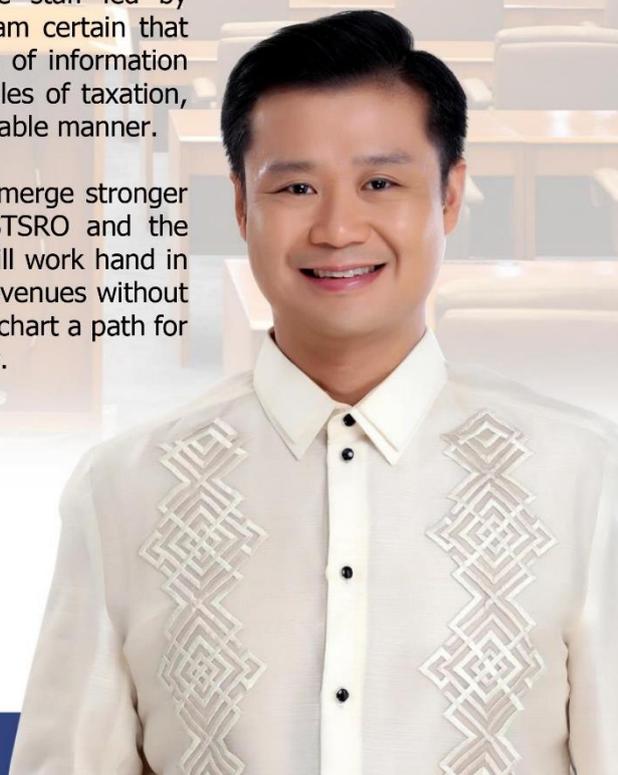
Article VI, Section 28 of the 1987 Constitution states that “the rule of taxation shall be uniform and equitable” and that “Congress shall evolve a progressive system of taxation.”

As the permanent technical arm of the Senate on needed research and studies on tax and other fiscal matters, the Senate Tax Study and Research Office (STSRO) plays a significant role in guiding lawmakers in formulating reform proposals on tax-related issues.

With its professional and dependable staff led by Director General Rodelio T. Dascil, I am certain that this primer will be an excellent source of information on the fundamentals and basic principles of taxation, presented in a clear, concise and explicable manner.

As the new administration strives to emerge stronger from the COVID-19 pandemic, the STSRO and the Senate Ways and Means Committee will work hand in hand in looking for ways to increase revenues without increasing taxes. I believe that we can chart a path for a more inclusive and resilient tomorrow.

Senator Win Gatchalian



www.WinGatchalian.com



SENATOR PIA S. CAYETANO'S MESSAGE
TO THE SENATE TAX STUDY AND RESEARCH OFFICE (STSRO)
ON THE RELEASE OF ITS 6TH PRIMER

I extend my heartfelt greetings to the Senate Tax Study and Research Office (STSRO) for the release of your 6th Edition Primer!

As Chairperson of the Senate Committee on Ways and Means in the 18th Congress, I acknowledge your continuing effort to disseminate useful information on current legislation concerning fiscal matters, revenue collection, and incentives, which directly impact our country's economy and the lives of Filipinos.

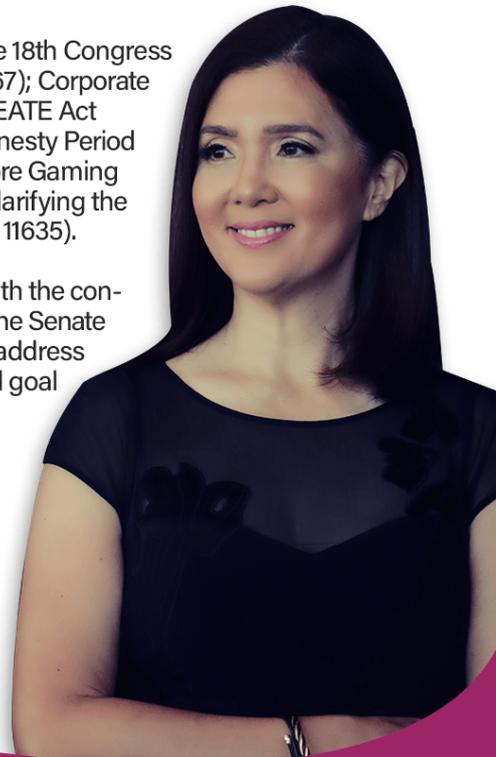
As the permanent technical arm of the Senate that renders assistance on tax proposals, the STSRO's role in advancing tax and fiscal reforms to foster economic development is vital.

The tax measures we successfully passed during the 18th Congress include: the Sin Tax Reform Act of 2020 (RA No. 11467); Corporate Recovery & Tax Incentives for Enterprises or the CREATE Act (RA No. 11534); An Act Extending the Estate Tax Amnesty Period (RA No. 11569); Tax Framework for Philippine Offshore Gaming Operations or POGOs (RA No. 11590); and An Act Clarifying the 10% Preferential Tax Rate of Private Schools (RA No. 11635).

Through the collective wisdom of lawmakers and with the continuing assistance of the STSRO, it is my hope that the Senate will continue to craft more measures that genuinely address the needs of our economy and lead us to our shared goal of achieving inclusive and sustainable growth.

I wish the STSRO more power in the coming years ahead!

Pia S. Cayetano
PIA S. CAYETANO





Republic of the Philippines
Senate
19th Congress

Message from the Senate Secretary
6th Edition, 2022

Office of the Secretary

My warmest and sincerest congratulations to the Senate Tax Study and Research Office (STSRO), led by its indefatigable Director General, Rodelio T. Dascil, on the publication of the 6th edition of the **STSRO Primer**.

For many years, the **STSRO** has been providing the technical staff of the Senators and the Senate Secretariat, the members of the academe and media, as well as independent researchers, with valuable information pertaining to tax and fiscal policies. I am certain that everyone will find in the **STSRO Primer** a reservoir of data and information on recently enacted laws and policies on taxation.

I am truly proud of the hardworking and competent STSRO officers and staff for providing the Committee on Ways and Means and the honorable members of the Senate with outstanding technical support.

Thank you, STSRO, for your unwavering commitment to render excellent service.

Mabuhay!

A handwritten signature in blue ink, appearing to read "Myra Villarica".

Atty. MYRA MARIE D. VILLARICA
Senate Secretary



Republic of the Philippines
Senate
19th Congress

**Message from the STSRO Director General
6th Edition, 2022**



This 6th and latest edition of STSRO's Primer serves as a guide for incoming Senators of the 19th Congress, in particular, and to their legislative and technical staff, in general. It boasts of basic tax information based on principles, doctrines, and laws. The knowledge to be gained from our Primer will act as a building block for our Senators as they tackle tax related measures in this Congress.

As the name suggests, this Primer merely provides the tip of the iceberg in terms of taxation. For this new edition, we decided to give emphasis on the tax laws enacted during the 17th and 18th Congress, respectively. In order to better understand said measures, this latest publication also specifically lists the relevant issuances by the Bureau of Internal Revenue (BIR), Bureau of Customs (BOC) and Fiscal Incentives and Review Board (FIRB), respectively, pertinent to each law. Aside from this, we also looked back at the tax enactments that had been subjected to a line veto. A part of this Primer also presents an introduction to Official Development Assistance (ODA) and Philippine Tax Treaties, with a focus on those entered into during the COVID pandemic years. This Primer also aims to introduce the legislative process of how a tax bill becomes a law. Indeed, a tax measure is different from other bills such that certain Constitutional principles must be complied with, such as the origination rule, among others. In line with this, we also dedicated a section on fundamental Constitutional limitations on taxation, and doctrines in taxation based on more recent pronouncements by the Supreme Court.

The Primer also provides a glimpse of how STSRO was created, who we are as an Office, and the role that we play in this noble institution. This edition also gives tribute to all STSRO staff who had been recognized for their exemplary service.

The 33 glorious years of STSRO would not have been possible without the dedication, and service of all its officials and staff. I wish to thank the entire STSRO family for their support and hard work despite the challenges. The pandemic may have slowed down our spirits, and life almost came to a halt, but our inner strength, camaraderie, and faith kept us moving as we continued to perform our mandate.

May this 2022 STSRO Primer continue to bring valuable information to our legislators and their staff just like the previous issues.


Atty. RODELIO T. DASCIL, MNSA
Director General

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MANDATE OF STSRO

P.S. Res. No. 351

Republic of the Philippines
Congress of the Philippines
Senate
Metro Manila

Second Regular Session

RESOLUTION NO. 52

RESOLUTION CREATING THE SENATE TAX STUDY AND RESEARCH OFFICE, ADMINISTRATIVELY UNDER THE OFFICE OF THE SENATE PRESIDENT AND FUNCTIONALLY UNDER THE SENATE COMMITTEE ON WAYS AND MEANS

WHEREAS, there is a need for a machinery in the Senate to assess and monitor on a continuing basis the relative merits of the revenue raising system in the country and recommend alternative sources and forms of revenue such as taxes, tariffs, and fees;

WHEREAS, towards maximization of revenue collections under prevailing tax laws and avoidance of increases in tax burden to the general public and government borrowings to finance budget deficits, there is a need for the same machinery to conduct continuing in-depth studies of cases of possible irregularities in the revenue collection agencies of the government, identify and examine apparent weaknesses in the operations of these agencies, report on conditions found, draw conclusions and recommend remedial measures;

WHEREAS, there is a need for a mechanism to continuously undertake research, studies and analysis of fiscal, budgeting and management informations on taxing legislations;

WHEREAS, a Senate Tax Study and Research Office with a full complement of experts and consultants can undertake the above-cited tasks efficiently and effectively: Now, therefore, be it

Resolved by the Senate, To create, as it hereby creates, a Senate Tax Study and Research Office which shall perform the duties and functions hereinafter set forth.

It shall provide the Chairman and Members of the Committee on Ways and Means, as well as other Members of the Senate with research, collation and analysis of pertinent fiscal, and management informations for proper legislative action.

It shall provide the Committee on Ways and Means, as well as other permanent Committees with necessary relevant information especially those relating to:

1. revenue, receipts, estimated future revenues and receipts, and changing revenue conditions;
2. revenue-related matters under consideration by the Committee on Ways and Means, and;
3. other pertinent information as the Senate Committees may request.

Resolved, further, That the Senate Tax Study and Research Office shall be administratively under the Office of the Senate President and functionally under the Committee on Ways and Means.

Resolved, finally, That the Senate Tax Study and Research Office shall be composed of a Director and such other personnel as may be necessary to be appointed by the President of the Senate; and shall have an annual budget allocation as necessary for its efficient operation.

Adopted,


JOVITO R. SALONGA
President of the Senate

This resolution was adopted by the Senate on May 5, 1989.


EDWIN P. ACOBA
Secretary of the Senate

The STSRO was placed administratively under the Office of the Senate President and functionally under the Committee on Ways and Means when it was created on May 5, 1989 pursuant to Senate Resolution No. 52. It was converted into a regular office of the Senate Secretariat, being placed administratively under the Office of the Senate Secretary (OSEC) with the adoption of Special Order No. 93-34 (OSP) on August 30, 1993. Further, Policy Order No. 94-10 (OSP) dated June 27, 1994 restructured the STSRO as part of the overall restructuring of the Senate Secretariat.

The STSRO was established in response to the Senate's need for a machinery that will, on a continuing basis:

- Assess and monitor the relative merits of the revenue-raising system, and recommend alternative sources and forms of revenue;
- Identify weaknesses/ irregularities in the system of revenue collection and recommend improvement thereon; and
- Undertake research and studies on fiscal and budgetary issues as inputs to tax legislation.

Through the years, the STSRO mandate has been expanded to include the provision of technical assistance to the following:

1. Congressional Oversight Committee on the Comprehensive Tax Reform Program (COCCTRP) pursuant to Section 290 of RA No. 8424;
2. Congressional Oversight Committee on the Official Development Assistance (COCODA) pursuant to Section 8 of RA No. 8182;

3. Joint Congressional Oversight Committee on the Tax Incentives Management and Transparency Act (COCTIMTA) pursuant to Section 9 of RA No. 10708;
4. Congressional Customs and Tariff Oversight Committee (CCTOC) pursuant to Section 1700 of RA No. 10863; and
5. Congressional Oversight Committee on Illicit Trade on Excisable Products pursuant to Section 10 of RA No. 11467 (Note: This was not officially convened)

as well as the monitoring of Local Water Districts pursuant to Section 2 of RA No. 10026.

MISSION OF STSRO*

We, the Officers and Staff of the STSRO, provide the best professional and technical support to the Chairperson and Members of the Committee on Ways and Means, its Oversight Committees, and the Senate as a whole with timely research, accurate and in-depth analysis of pertinent fiscal and management information for proper legislative action on revenue measures that would translate into adequate and sustainable source to finance the country's economic development, in consideration of latest national policies such as inclusive growth, sustainable development and gender sensitivity, with the ultimate goal of ensuring the general welfare of the people.

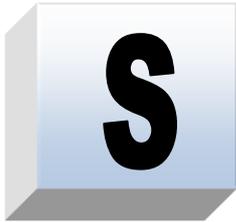
*Drafted and finalized in April 2010 in Tagaytay City and updated during the STSRO Strategic Planning Workshop held on May 8, 2019 in Tanay, Rizal

VISION OF STSRO*

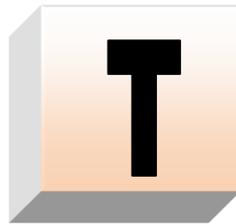
The STSRO is an office of professionals with integrity and expertise that provides excellent technical support to the Committee on Ways and Means and its Oversight Committees, and the Senate as a whole, through the conduct of research, studies, assessment and monitoring of the country's revenue system to achieve the aspirations of the Filipino people.

*Drafted and finalized in April 2010 in Tagaytay City and updated during the STSRO Strategic Planning Workshop held on May 8, 2019 in Tanay, Rizal

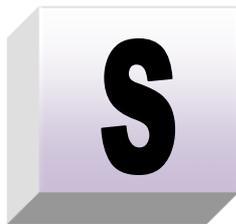
VALUES STATEMENT OF STSRO*



- Service Oriented and Committed to Excellence



- Timely, Technically Competent and Efficient



- Sincere, Honest and God-centered



- Responsible, Research-based and Professional



- Optimistic and Nationalistic

*Drafted and finalized in April 2010 in Tagaytay City and updated during the STSRO Strategic Planning Workshop held on May 8, 2019 in Tanay, Rizal

FUNCTIONS/ ACTIVITIES OF STSRO

- Renders technical assistance on tax proposals and other tax concerns to the Chairperson and Members of the Committee on Ways and Means, and other Senators.
- Assists in the drafting of legislative bills on taxation.
- Conducts studies and formulates reform proposals on tax- and customs administration issues.
- Gathers information on the tax system of other countries, statistics on tax revenues and other fiscal matters.
- Coordinates with other government agencies such as the Department of Finance and its attached agencies (e.g., Bureau of Internal Revenue, Bureau of Customs, National Tax Research Center, Fiscal Incentives Review Board), National Economic and Development Authority, the private sector such as Tax Management Association of the Philippines, and other stakeholders in the formulation and evaluation of tax proposals.
- Prepares estimates on the impact of tax measures on government revenue, either revenue gain or revenue loss.
- Analyzes the effects of proposed tax, fiscal and non-fiscal incentives for investment and their implication on welfare, health, environment, among others.
- Prepares reports and proposals on tariff-related schemes and issues under international trade agreements, e.g., World Trade Organization (WTO), ASEAN Free Trade Area (AFTA). Attends on behalf of the Committee on Ways and Means and the Senate hearings on tariff before the Tariff Commission, and trade issues like violation of anti-dumping laws, among others.

- Serves as Legislative Committee Secretary of the Committee on Ways and Means, and the oversight committees attached thereto.
- Assists in the conduct of investigations/inquiries, in aid of legislation, on tax and customs matters, pursuant to filed resolutions and/or as instructed.
- Acts as secretariat/ support staff to the Committee on Ways and Means and the different oversight committees attached to the Committee, in the exercise of the Committee's functions, including the plenary works.
- Publishes the bi-monthly STSRO Tax Bits newsletter, updated STSRO Primer, the occasional STSRO Taxation 101 and digest of tax laws as vehicles for tax information to legislators, various stakeholders, and the public.
- Conducts a bi-annual tax forum, which serves as a venue where experts and stakeholders can discuss the merits and challenges of different tax-related issues and pending tax measures. The first Tax Forum was held last 29 September 2016, which featured the Tax Reform Agenda of the Duterte administration. After the success of the first forum, it became a series that focused on the following tax topics:
 - Tax Forum II – Taxation in a Federal Form of Government (24 May 2017);
 - Tax Forum III – Understanding Better the TRAIN Law (8 March 2018);
 - Tax Forum IV – Boarding the New TRAIN: Exploring Package 2 of the Tax Reform Program (17 October 2018);
 - Tax Forum V – Gimme a Break: Exploring the Tax Amnesty Act of 2019 (21 March 2019); and
 - Tax Forum VI/ Special Tax Forum – To Incentivize or De-incentivize Firms: A Cost-Benefit Analysis of Investment Incentives (15 October 2019)

MEASURABLE WORKS

KEY RESULT AREA I: Provision of excellent, professional, and timely technical support to the Chairperson of the Committee on Ways and Means, as well as to other Senators on Bills, Resolutions, and other measures primarily referred to the Committee.

KEY RESULT AREA II: Provision of timely reports and efficient technical assistance to the Chairperson and Senate Panel of the Congressional Oversight Committees, particularly the Congressional Oversight Committee on the Comprehensive Tax Reform Program (COCCTRP), Congressional Customs and Tariff Oversight Committee (CCTOC), Congressional Oversight Committee on Illicit Trade on Excisable Products, Joint Congressional Oversight Committee on the Tax Incentives Management and Transparency Act (TIMTA), and Congressional Oversight Committee on the Official Development Assistance (COCODA).

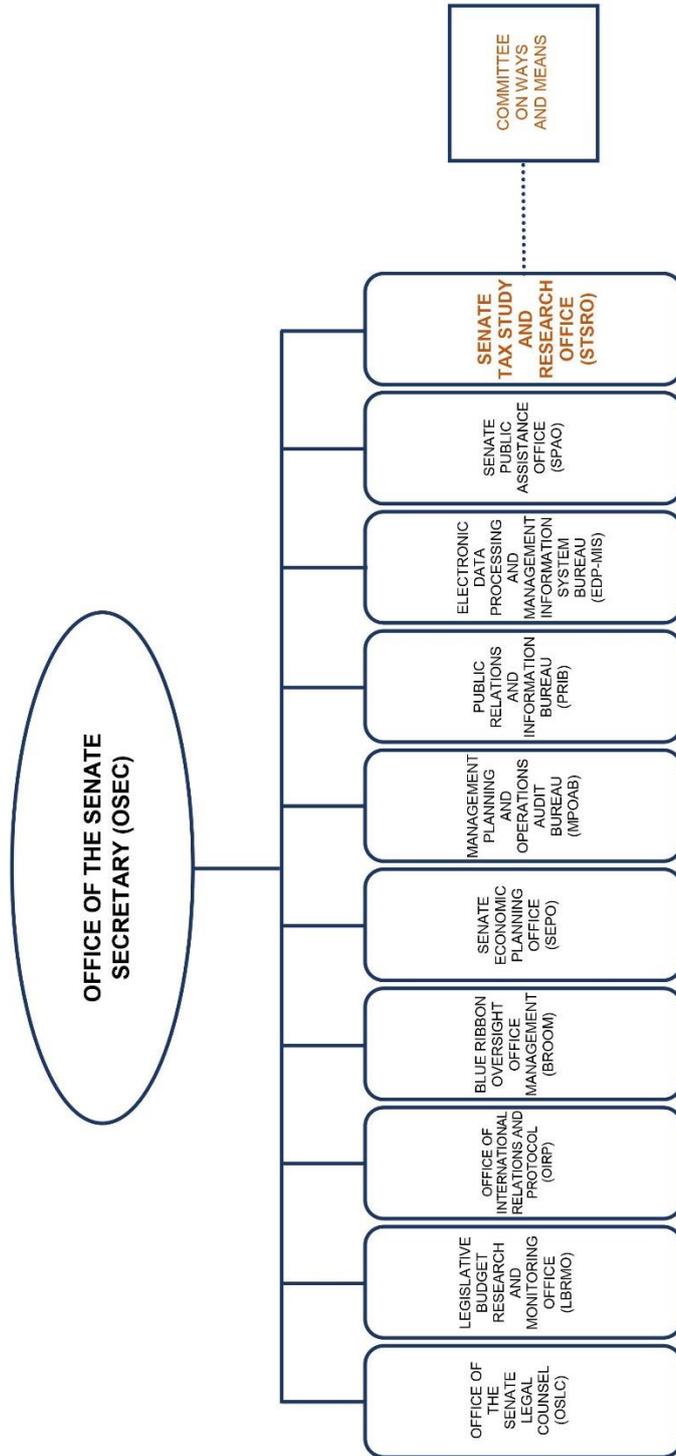
KEY RESULT AREA III: Provision of timely, relevant, and easy-to-understand materials for tax education and information dissemination through publications, and the conduct of public fora.

KEY RESULT AREA IV: Provision of timely, relevant, and quality technical support to the Chairperson and Members of the Committee on Ways and Means, as well as to other Senators, on Bills and Resolutions Referred Secondarily to the Committee, and on other matters/ issues with tax implications.

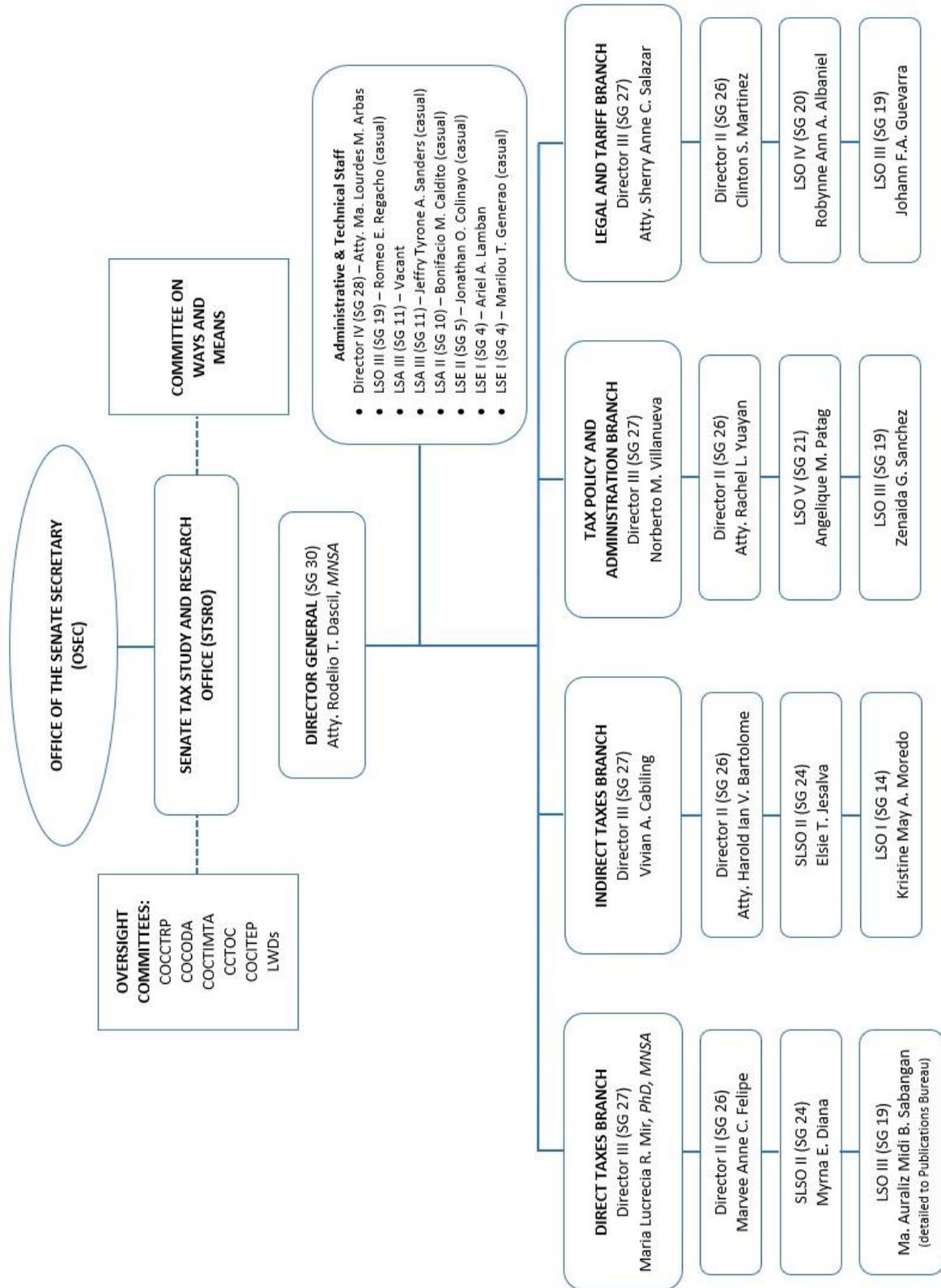
KEY RESULT AREA V: Enabling our officers and staff to improve their individual competencies for the collective attainment of the STSRO mandate.

KEY RESULT AREA VI: Purchase/ acquisition of office furniture/ equipment/ supplies, maintenance of service vehicles, and overseeing functional capacities of office furniture and equipment to complement a better STSRO operational setting.

OFFICE OF THE SECRETARY (OSEC) ORGANIZATIONAL STRUCTURE



STSRO ORGANIZATIONAL STRUCTURE



CHAIRPERSONS OF THE COMMITTEE ON WAYS AND MEANS FROM 8th CONGRESS TO 18th CONGRESS

Period Covered	Committee Chairperson
July 27, 1988 – June 30, 1992	Sen. Mamintal A.J. Tamano
July 26, 1992 – June 30, 1995	Sen. Ernesto M. Herrera
July 28, 1995 – June 30, 2001	Sen. Juan Ponce Enrile
July 27, 2001 – June 30, 2007 July 28, 2010 – October 15, 2012 December 19, 2012 – June 30, 2013	Sen. Ralph G. Recto
July 28, 2007 – November 17, 2008	Sen. Francis “Chiz” Escudero
November 18, 2008 – June 30, 2010	Sen. Panfilo M. Lacson
October 15, 2012 – December 19, 2012	Sen. Franklin M. Drilon
July 22, 2013 – July 30, 2019	Sen. Sonny Angara
July 23, 2019 to present	Sen. Pia S. Cayetano

**CHAIRPERSONS OF THE
COMMITTEE ON WAYS AND MEANS**
from 8th Congress to 18th Congress



SEN. PIA S. CAYETANO



SEN. SONNY M. ANGARA



SEN. FRANKLIN M. DRILON



SEN. PANFILO M. LACSON



SEN. FRANCIS "CHIZ" ESCUDERO



SEN. RALPH G. RECTO



SEN. JUAN PONCE ENRILE



SEN. ERNESTO "BOY" F. HERRERA



SEN. MAMINTAL A.J. TAMANO

OVERSIGHT COMMITTEES ATTACHED TO THE COMMITTEE ON WAYS AND MEANS

1. **CONGRESSIONAL OVERSIGHT COMMITTEE ON THE COMPREHENSIVE TAX REFORM PROGRAM (Pursuant to Section 290 of Republic Act No. 8424, as amended)**

“Section 290. Congressional Oversight Committee. –

“A Congressional Oversight Committee, hereinafter referred to as the Committee, is hereby constituted in accordance with the provisions of this Code. The Committee shall be composed of the Chairmen of the Committee on Ways and Means of the Senate and House Representatives and four (4) additional members from each house¹, to be designated by the Speaker of the House of Representatives and the Senate President, respectively.

“The Committee shall, among others, in aid of legislation:

“(1) Monitor and ensure the proper implementation of Republic Act No. 8240;

“(2) Determine that the power of the Commissioner to compromise and abate is reasonably exercised;

“(3) Review the collection performance of the Bureau of Internal Revenue;

“(4) Review the implementation of the programs of the Bureau of Internal Revenue; and

¹ As amended by R.A. No. 10351: The composition of the Congressional Oversight Committee, created under Republic Act No. 8240, shall include the Agriculture and Health Committee Chairpersons of the Senate and the House of Representatives as part of the four (4) members to be appointed from each House.

“(5) Review the performance of the Fiscal Incentives Review Board.²

“In furtherance of the hereinabove cited objectives, the Committee is empowered to require of the Bureau of Internal Revenue, submission of all pertinent information, including but not limited to: industry audits; collection performance data; status report on criminal actions initiated against persons; and submission of taxpayer returns: Provided, however, That any return or return information which can be associated with, or otherwise identify, directly or indirectly, a particular taxpayer shall be furnished the Committee only when sitting in Executive Session unless such taxpayer otherwise consents in writing to such disclosure.”

Notes: Under the TRAIN Law³: 1) The BIR and BOC are required to submit to the COCCTRP a quarterly report on all pending claims for refund and any unused fund in the enhanced VAT refund system; 2) On earmarking of revenues, the Inter-Agency Committee and the named implementing agencies of the programs shall submit within 60 days from the end of the 3-year period starting 2018, their corresponding program assessments.

RULES OF PROCEDURE IN THE 17th CONGRESS

“ARTICLE I

“The Oversight Committee

“Section 1. Composition – The Congressional Oversight Committee on the Proper Implementation of the National Internal Revenue Code created pursuant to Section 290 of Republic Act No. 8424, otherwise known as the Comprehensive Tax Reform Program of 1997, as amended by R.A. No. 10351, shall be composed of the Chairpersons

² As amended by R.A. No. 11534

³ R.A. No. 10963

of the Committees on Ways and Means of the Senate and the House of Representatives and four (4) additional members from each House, to be designated by the Senate President and Speaker of the House of Representatives. The Chairpersons of the Agriculture and Health Committees of the Senate and the House of Representatives shall be included as part of the four (4) additional members from each House.

“Section 2. Duties and Functions – The Oversight Committee shall, in aid of the legislation, perform the following functions:

“2.1 Monitor and ensure the proper implementation of R.A. No. 8240;

“2.2 Review and ensure the proper implementation of R.A. No. 10351 as regards the expenditures of the earmarked funds and the impact of the tax rates provided under this Act;

“2.3 Determine that the power of the Bureau of Internal Revenue (BIR) Commissioner to compromise and abate is reasonably exercised;

“2.4 Review the collection performance of the BIR;

“2.5 Review the implementation of the programs of the BIR;

“2.6 Approve the internal budget and budget for all programs of the Oversight Committee, including the compensation of its personnel;

“2.7 Submit periodic reports to Congress;

“2.8 Determine inherent weaknesses in the law and recommend necessary remedial legislation; and

“2.9 Perform such other duties and functions as may be necessary to obtain its objectives pursuant to R.A. Nos. 8424 and 10351.”

Note: The STSRO has drafted a proposed amendment to the COCCTRP Rules of Procedure for consideration by the members of the 19th Congress.

2. CONGRESSIONAL OVERSIGHT COMMITTEE ON THE OFFICIAL DEVELOPMENT ASSISTANCE (ODA) LAW (Pursuant to Section 8 of Republic Act No. 8182)

“Section 8. Oversight. – xxx

(c) There shall be a Congressional Oversight Committee composed of the Chairmen of the Committee on Ways and Means of both the Senate and the House of Representatives, five (5) members each from the Senate and the House representing the majority and two (2) members each from the Senate and the House representing the minority to be designated by the leaders of the majority and minority in the respective chambers.”

RULES OF PROCEDURE IN THE 17th CONGRESS

**“ARTICLE I
“Oversight Committee**

xxx

“Section 2. Duties and Functions. – The Oversight Committee shall, in aid of legislation, perform the following functions:

- “2.1. Set the guidelines and over-all framework to monitor and ensure the proper implementation of Republic Act No. 8182, as amended;*
- “2.2. Determine that the proceeds of all Official Development Assistance (ODA) loans or loans and grants are equitably distributed and that the utilization of ODA funds to all provinces is consistent with provisions of R.A. 8182;*
- “2.3. Monitor all ongoing ODA-assisted projects;*
- “2.4. Approve the internal budget and budget for all programs of the Oversight Committee, including the compensation of its personnel;*
- “2.5. Submit periodic reports to Congress;*
- “2.6. Determine inherent weaknesses in the law and recommend necessary remedial legislation; and*
- “2.7. Perform such other duties and functions as may be necessary.”*

**3. JOINT CONGRESSIONAL OVERSIGHT COMMITTEE ON THE TAX INCENTIVES MANAGEMENT AND TRANSPARENCY ACT (TIMTA)
(Pursuant to Section 9 of Republic Act No. 10708)**

“Section 9. Joint Congressional Oversight Committee. — A Joint Congressional Oversight Committee, herein referred to as the Oversight Committee, shall be constituted in accordance with the provisions of this Act. The Oversight Committee shall be composed of the respective Chairpersons of the Committees on Ways and Means of the Senate and of the House of Representatives and four (4) additional members from each House, one of whom shall be

the Chairperson of the Senate Committee on Trade, Commerce and Entrepreneurship and the Chairperson of the House Committee on Trade and Industry to be designated by the Senate President and the Speaker of the House of Representatives, respectively. The Oversight Committee shall monitor and ensure the proper implementation of this Act.”

RULES OF PROCEDURE IN THE 17th CONGRESS

“ARTICLE I “Oversight Committee

xxx

“Section 2. Duties and Functions. – The Oversight Committee shall, in aid of legislation, perform the following functions:

- “2.1. Set the guidelines and over-all framework to monitor and ensure the proper implementation of Republic Act No. 10708;*
- “2.2. Monitor all tax incentives availed by registered business enterprises (RBEs) through various Investment Promotion Agencies (IPAs);*
- “2.3. Approve the internal budget and budget for all programs of the Oversight Committee, including the compensation of its personnel/ support staff;*
- “2.4. Submit periodic reports to Congress;*
- “2.5. Determine inherent weaknesses in the law and recommend necessary remedial legislation; and*

“2.6. Perform such other duties and functions as may be necessary.”

4. CONGRESSIONAL CUSTOMS AND TARIFF OVERSIGHT COMMITTEE (Pursuant to Section 1700 of Republic Act No. 10863)

“Section 1700. Congressional Oversight Committee. – The Congressional Customs and Tariff Oversight Committee, herein referred to as the Committee, is hereby constituted in accordance with the provisions of this Act. The Committee shall be composed of the Chairpersons of the Committee on Ways and Means of the Senate and House of Representatives and four (4) additional members from each House, to be designated by the Senate President and the Speaker of the House of Representatives, respectively. The Committee shall, among others, in aid of legislation:

“(a) Monitor and ensure the proper implementation of this Act;

“(b) Review the collection performance of the Bureau; and

“(c) Review the implementation of the programs of the Bureau.

“In furtherance of the hereinabove cited objectives, the Committee shall require the Bureau to submit all pertinent information which includes:

“(1) Industry audits;

“(2) Collection performance data; and

“(3) Status report on administrative, civil and criminal actions initiated against persons.”

RULES OF PROCEDURE IN THE 17th CONGRESS

“ARTICLE I “The Oversight Committee

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“Section 2. Duties and Functions. – The Oversight Committee shall, in aid of legislation, perform the following functions:

“2.1 Monitor and ensure the proper implementation of the R.A. No. 10863;

“2.2 Determine that the power of the Bureau of Customs (BOC) Commissioner to compromise and abate is reasonably exercised;

“2.3 Review the collection performance of the Bureau of Customs (BOC);

“2.4 Review the implementation of the programs of the Bureau;

“2.5 Approve the internal budget and budget for all programs of the Oversight Committee, including the compensation of its personnel;

“2.6 Submit periodic reports to Congress;

“2.7 Determine inherent weaknesses in the law and recommend necessary remedial legislation; and

“2.8 Perform such other duties and functions as may be necessary to obtain its objectives pursuant to R.A. No. 10863.”

Note: The STSRO has drafted a proposed amendment to the CCTOC Rules of Procedure for consideration by the members of the 19th Congress.

5. CONGRESSIONAL OVERSIGHT COMMITTEE ON ILLICIT TRADE ON EXCISABLE PRODUCTS (Pursuant to Section 10 of RA No. 11467)

“Section 10. A new Section 290-A is hereby added in the National Internal Revenue Code of 1997, as amended, to read as follows:

“Section 290-A. Joint Congressional Oversight Committee on Illicit Trade on Excisable Products. – A Joint Congressional Oversight Committee, herein referred to as the Oversight Committee on Illicit Trade on Excisable Products, shall be constituted. The Oversight Committee on Illicit Trade on Excisable Products shall be composed of the respective Chairpersons of the Committees on Ways and Means of the Senate and the House of Representatives as co-chairpersons and six (6) additional members from each House to be designated respectively by the Senate President and the Speaker of the House of Representatives.

“The Oversight Committee on Illicit Trade on Excisable Products shall, in aid of legislation, perform the following duties and functions, among others:

“(1) Review and evaluate the programs and performance of the Bureau of Internal Revenue and the Bureau of Customs in addressing illicit trade on excisable products and recommend necessary remedial legislation;

- “(2) *Require concerned government agencies to submit reports and all pertinent data and information which will aid in resolving illicit trade of excisable products;*
- “(3) *Hold public hearings and summon concerned private individuals, government personnel and officials as resource persons;*
- “(4) *Deputize the Bureau of Internal Revenue, Bureau of Customs, Philippine National Police, National Bureau of Investigation, and other enforcement agencies of the government as may be necessary in undertaking its duties and functions; and*
- “(5) *Perform such other duties and functions as may be necessary to perform its mandates.*

“The Joint Congressional Oversight Committee shall be assisted by a Secretariat composed of even number of monitors from both Houses. It shall be co-headed by the service directors of the Committees on Ways and Means of the Senate and the House of Representatives.”

Note: This Oversight Committee was not formally convened.

**MONITORING OF LOCAL WATER DISTRICTS
(Pursuant to Section 2 of RA No. 10026)**

“Section 2. A new section, designated as Section 289-A under Chapter II, Title XI, of the same Code is inserted to read as follows:

“Section 289-A. Support for Local Water Districts. – x x x

x x x

“All water districts, through the Local Water Utilities Administration, shall furnish the Committee on Ways and

Means of the Senate and House of Representatives, respectively, on an annual basis, with statistical data and financial statements regarding their operations and other information as may be required, for purposes of monitoring compliance with the provisions of this Act and reviewing the rationalization for tax exemption privileges."

THE COMMITTEE ON WAYS AND MEANS AT WORK



LEADERSHIP ROLES AT STSRO

The STSRO is the permanent technical arm of the Committee on Ways and Means. It is headed by a Director General. It consists of the Office of the Director General (ODG) and four (4) technical branches/ services, namely:

- Direct Taxes – Dir. Maria Lucrecia R. Mir, PhD, MNSA
- Indirect Taxes – Dir. Vivian A. Cabiling
- Legal and Tariff – Atty. Sherry Anne C. Salazar
- Tax Policy and Administration – Dir. Norberto M. Villanueva

Previous Directors General of the STSRO were the following: Atty. Razon Haresco, Dr. Angel Q. Yoingco, Atty. Tomas C. Toledo, Atty. Pablo B. Bautista, Ms. Nilda D. Vasquez, and Ms. Erlinda R. Aguja (in OIC capacity).

At present, the Director General is Atty. Rodelio T. Dascil, MNSA who was appointed on November 26, 2008. He is assisted by Atty. Ma. Lourdes M. Arbas, Director IV, on matters of legislation and administration.

The Director General's functions include:

- Review and approve studies and proposals on taxation, including other matters on public finance, to be used as bases for the formulation of economic and fiscal legislation;
- Supervise and review the preparation of position papers, briefers on revenue proposals, fiscal statistics, draft bills, comments on referrals, etc. for consideration of the Committee on Ways and Means, and other requesting Senate Committees;
- Represent the Office in meetings, conferences, fora and other gatherings, local and international;

- Review and approve Branch Work Programs and Targets, Accomplishment Reports and other Office submissions to the OSEC; and
- Act as the Legislative Committee Secretary of the Committee on Ways and Means and the oversight committees attached thereto.

The Service Chiefs (Director III) and Assistant Service Chiefs (Director II) shall:

- Conduct major studies on taxation, including other matters on public finance, to be used as bases for the formulation of economic and fiscal legislation;
- Prepare position papers, briefers on revenue proposals, fiscal statistics, draft bills, etc. for the Committee on Ways and Means, and other requesting Senate Committees;
- Coordinate with the concerned offices of government and private sector, and various stakeholders in the conduct of studies and public consultations;
- Represent the Office in meetings, conferences, fora and other gatherings, local and international;
- Plan, prepare and monitor the implementation of Branch Work Program and Targets; and
- Perform other functions which may be assigned from time to time.

The STSRO is not a primary source of data. Rather, it relies on the data provided by government agencies, the private sector, and other stakeholders in the conduct of studies and in rendering opinions/ recommendations.

DESCRIPTION OF STSRO ADMINISTRATIVE AND TECHNICAL BRANCHES

OFFICE OF THE DIRECTOR-GENERAL

The Office is the permanent technical arm of the Committee of Ways and Means. It is tasked with the mandate of reviewing, and approving all studies and proposals on taxation, public finance, revenue proposals and fiscal statistics, which include income, estate and capital gains. It reviews and approves work programs, targets and accomplishment reports of all the branches of the STSRO prior to submission to the Office of the Senate Secretary (OSEC). It spearheads coordination with concerned offices of the government, in particular the Department of Finance (DOF), the Bureau of Internal Revenue (BIR), the Bureau of Customs (BOC), the National Tax Research Center (NTRC), and other government entities, the private sector and various stakeholders, both local and international on all revenue matters and subjects of taxation. The Office with its four branches likewise handles the preparation of briefs, researches and comments or position papers which are used as bases in the formulation of economic and fiscal legislation. The Office coordinates with and assists the Chairperson of the Committee on Ways and Means on all matters pertaining to the conduct of public hearings, Technical Working Groups (TWGs), plenary works, and bicameral conference committee meetings.

DIRECT TAXES BRANCH

The Branch specifically handles the conduct of studies on individual and corporate income taxation, estate and donor's taxes, and the administrative requirements for direct taxes. It prepares estimates of the impact of tax measures on government revenue, and tax burden on corporate and individual income taxpayers. It liaises with government agencies

particularly the DOF and its attached agencies BIR and NTRC, among others, as well as private sector entities in the evaluation of pertinent tax proposals. It likewise acts as the technical arm for the Congressional Oversight Committee on the Comprehensive Tax Reform Program or COCTRIP. The Branch prepares briefers, summary of stakeholder position papers, draft/substitute bills, and other legislative documents.

INDIRECT TAXES BRANCH

The Branch focuses on indirect taxes: value-added, excise, documentary stamp and other percentage taxes. It prepares studies, briefers, fiscal estimates and statistics on indirect taxation. It liaises with relevant government agencies and the private sector in the formulation and evaluation of indirect tax proposals. Finally, it is the lead branch to assist the Joint Congressional Oversight Committee on Illicit Trade of Excisable Products (RA 11467) and monitoring local water districts' performance (RA 10026).

LEGAL AND TARIFF BRANCH

Matters relating to the legal implications of proposed bills or other tax related issues are handled by the LTB. This is also the Branch that scrutinizes measures regarding customs administration, and monitors the related issuances by the BOC. The Branch also studies proposals related to tariff, and attends hearings conducted by the Tariff Commission. The Branch likewise prepares reports on customs or tariff related provisions under international trade agreements such as the World Trade Organization (WTO), the ASEAN Free Trade Area (AFTA), and the Kyoto Protocol, among others. The LTB also acts as the technical staff for the Committee on Ways and Means, and also for the Congressional Customs and Tariff Oversight Committee (CCTOC) in the conduct of its hearings, and/or inquiries in aid of legislation on tax and customs matters. As technical staff, it is their duty to analyze data and position papers, prepare briefers,

submit reports, and draft proposed legislation or amendments to pending bills. In the performance of its duties, the Branch often coordinates with the DOF, the BIR, the BOC, the Tariff Commission, and private stakeholders.

TAX POLICY AND ADMINISTRATION BRANCH

The Branch is specifically concerned with the policy and administrative aspects of taxation. It conducts research and assesses the effects of proposed tax and other fiscal incentives for investment, as well as tax concessions for welfare, health, environmental and cultural reasons. It also studies and helps formulate proposals for reforms in tax policy and administration to enhance revenue generation. It likewise provides information on tax systems of other countries and statistics on tax and in the availment of fiscal incentives granted under the Tax Code and different special laws. Furthermore, the branch monitors and coordinates with the Fiscal Incentives Review Board (FIRB) in relation to its function as the main administrator and implementing agency on the grant of fiscal incentives pursuant to RA 11534 or the “Corporate Recovery and Tax Incentives for Enterprises” (CREATE Act). Generally, it liaises with government agencies especially the National Economic and Development Authority (NEDA), the DOF, particularly with the BIR, the BOC and the NTRC, as well as with the Board of Investments (BOI), and the private sector in the formulation and evaluation of pertinent tax reform proposals, and thereby prepares position papers, briefers, fiscal statistics and/or draft bills on the subject.

CONSTITUTIONAL LIMITATIONS IN THE ENACTMENT OF TAX LAWS

The power of taxation is essential because the government can neither exist nor endure without taxation. Taxes are the lifeblood of the government and their prompt and certain availability is an imperious need.¹ But as powerful as the grant of taxation may seem, the same is not without limitations.

The following are some of the limitations enshrined in our Constitution that seeks to ensure that the power to tax is wielded by the government in a way that will improve the lives of its people, and not to destroy it.

I. UNIFORMITY & EQUITABILITY RULE OF TAXATION:

This Constitutional limitation is enshrined under Section 28 (1), Article VI on the *Legislative Department*, to wit:

SECTION 28. (1) The rule of taxation shall be uniform and equitable. The Congress shall evolve a progressive system of taxation.

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In a general sense, *uniformity* means that all taxable articles or kinds of the same class are taxed at the same rate wherever it is found. While *equitability* or *equity in taxation* simply implies that the tax is based on one's ability to pay. In an early landmark decision of the Supreme Court, the rule on uniformity on taxation was well explained, to wit:

The only limitation, in so far as these questions are concerned, placed upon the Philippine Legislature in

¹ Bull vs. US, 295 US 247 (1935)

the exercise of its taxing power is that found in section 5 of the Philippine Bill, wherein it is declared "that the rule of taxation in said Islands shall be uniform."

*Uniformity in taxation — says Black on Constitutional Law, page 292 — means that **all taxable articles or kinds of property, of the same class, shall be taxed at the same rate.** It does not mean that lands, chattels, securities, incomes, occupations, franchises, privileges, necessities, and luxuries, shall all be assessed at the same rate. Different articles may be taxed at different amounts, provided the rate is uniform on the same class everywhere, with all people, and at all times.*

*A tax is uniform when it operates with the same force and effect in every place where the subject of it is found (State Railroad Tax Cases, 92 U.S., 575.) The words "uniform throughout the United States," as required of a tax by the Constitution, do not signify an intrinsic, but **simply a geographical uniformity, and such uniformity is therefore the only uniformity which is prescribed by the Constitution.** (Patton vs. Brady, 184 U.S., 608; 46 L. Ed., 713.) A tax is uniform, within the constitutional requirement, when it operates with the same force and effect in every place where the subject of it is found. (Edye vs. Robertson, 112 U.S., 580; 28 L. Ed., 798.) "Uniformity," as applied to the constitutional provision that all taxes shall be uniform, means that all property belonging to the same class shall be taxed alike. (Adams vs. Mississippi State Bank, 23 South, 395, citing Mississippi Mills vs Cook, 56 Miss., 40.) The statute under consideration imposes a tax of P2 per square meter or fraction thereof upon every electric sign,*

bill-board, etc., wherever found in the Philippine Islands. Or in other words, "the rule of taxation" upon such signs is uniform throughout the Islands.²

As can be observed above, what the Constitution requires is not a strict uniformity in all aspects of the tax law. This requirement is fulfilled for as long as there is geographical uniformity such that the same goods are taxed at the same rate in the same manner wherever it is found. However, it should be noted that the rule on uniformity allows classification for tax purposes. In the case of *British American Tobacco v. Camacho*³, the High Tribunal again explained this rule, to wit:

The uniformity rule does not prohibit classification for purposes of taxation. As ruled in Tan v. Del Rosario, Jr.:

Uniformity of taxation, like the kindred concept of equal protection, merely requires that all subjects or objects of taxation, similarly situated, are to be treated alike both in privileges and liabilities. Uniformity does not forbid classification as long as: (1) the standards that are used therefor are substantial and not arbitrary, (2) the categorization is germane to achieve the legislative purpose, (3) the law applies, all things being equal, to both present and future conditions, and (4) the classification applies equally well to all those belonging to the same class.

Indeed, uniformity and equality are interpreted by the High Court as almost being one and the same rule when it comes to taxation. It was explained by the Supreme Court in this wise, to wit:

² Churchill v. Concepcion, GRN 11572 (22 September 1916)

³ GRN 163589, April 15, 2009

*Petitioner likewise invoked the kindred concept of uniformity. According to the Constitution: "The rule of taxation shag be uniform and equitable." This requirement is met according to Justice Laurel in Philippine Trust Company v. Yatco, decided in 1940, when the tax "operates with the same force and effect in every place where the subject may be found." He likewise added: "The rule of uniformity does not call for perfect uniformity or perfect equality, because this is hardly attainable." The problem of classification did not present itself in that case. It did not arise until nine years later, when the Supreme Court held: **"Equality and uniformity in taxation means that all taxable articles or kinds of property of the same class shall be taxed at the same rate.** The taxing power has the authority to make reasonable and natural classifications for purposes of taxation. As clarified by Justice Tuason, where "the differentiation" complained of "conforms to the practical dictates of justice and equity" it "is not discriminatory within the meaning of this clause and is therefore uniform." There is quite a similarity then to the standard of equal protection for all that is required is that the tax "applies equally to all persons, firms and corporations placed in similar situation."⁴*

II. PROGRESSIVITY OF TAXATION

This rule is also found in Sec. 28(1), Article VI of the Constitution quoted above. Tax progressivity is typically linked to a tax schedule with a rising rate as income rises. In particular, the tax system is considered progressive if the marginal tax rates constitute an increasing function of

⁴ *Sison v. Ancheta*, GRN L-59431 (25 July 1984)

income.⁵ A progressive tax system is defined as one with a rising average tax rate, but there is no consensus on how to measure the degree of progressivity.⁶ To put it simply, progressivity means the tax rate increases as the tax base increases.

It should be noted that the Constitution does not really require progressivity in tax laws as was clearly explained by the Supreme Court in the case of *Tolentino v. Secretary of Finance*⁷, to wit:

Indeed, regressivity is not a negative standard for courts to enforce. What Congress is required by the Constitution to do is to "evolve a progressive system of taxation." This is a directive to Congress, just like the directive to it to give priority to the enactment of laws for the enhancement of human dignity and the reduction of social, economic and political inequalities (Art. XIII, § 1), or for the promotion of the right to "quality education" (Art. XIV, § 1). These provisions are put in the Constitution as moral incentives to legislation, not as judicially enforceable rights.

In other words, progressivity is not really a requirement for tax laws to be valid. As can be seen in the wording of the Constitution, it is not mandatory but merely a reminder for Congress to enact more progressive laws rather than regressive ones.

⁵ Retrieved from <http://www.ntrc.gov.ph/images/journal/2006/j20060708-Progressivity%20of%20the%20Individual%20Income%20Tax%20Rate%20Structure%20of%20Selected%20ASEAN%20Countries.pdf> on 3 October 2020.

⁶ Retrieved from [file:///C:/Users/User/Downloads/wp18246%20\(1\).pdf](file:///C:/Users/User/Downloads/wp18246%20(1).pdf) on 4 October 2020.

⁷ G.R. No. 115455 (25 August 1994).

III. ORIGINATING RULE

1. The issue on the origination of tax measures is governed by Article VI, Section 24 of the Constitution, which provides:

Sec. 24. All appropriation, revenue or tariff bills, bills authorizing increase of the public debt, bills of local application, and private bills shall originate exclusively in the House of Representatives, but the Senate may propose or concur with amendments.

2. A look at the constitutional provision on origin of tax measures would easily show that it is not the law — but the revenue bill — which is required by the Constitution to "originate exclusively" in the House of Representatives. As held by the Supreme Court in the case *Arturo Tolentino vs. Secretary of Finance*,⁸ it is important to emphasize this, because a bill originating in the House may undergo such extensive changes in the Senate that the result may be a rewriting of the whole. The possibility of a third version prepared by the conference committee of both houses may even come to play. What is important to note is that, as a result of the Senate action, a distinct bill may be produced. To insist that a revenue statute — and not only the bill which initiated the legislative process culminating in the enactment of the law — must substantially be the same as the House bill would be to deny the Senate's power not only to "concur with amendments" but also to "propose amendments." It would be to violate the coequality of legislative power of the two houses of Congress and in fact make the House superior to the Senate.
3. Given the power of the Senate to propose amendments, the Senate can propose its own version even with respect to bills which are required by the Constitution to originate in the House. What the Constitution simply means is that the

⁸ G.R. No. 115455, August 25, 1994

initiative for filing revenue, tariff or tax bills, bills authorizing an increase of the public debt, private bills and bills of local application must come from the House of Representatives on the theory that, elected as they are from the districts, the members of the House can be expected to be more sensitive to the local needs and problems. On the other hand, the senators, who are elected at large, are expected to approach the same problems from the national perspective. Both views are thereby made to bear on the enactment of such laws.⁹

4. Exclusive origination, as explained by CJ Narvasa in his Separate concurring opinion¹⁰ refers to the affirmative act which effectively puts the bicameral legislative procedure in motion, *i.e.*, the transmission by one chamber to the other of a bill for its adoption. This is the purposeful act which sets the legislative machinery in operation to effectively lead to the enactment of a statute. Until this transmission takes place, the formulation and discussions, in either chamber, would be meaningless in the context of the activity leading towards concrete legislation. This is the origination that is spoken of in Article VI, Section 24 of the Constitution in reference to appropriation, revenue, or tariff bills, etc. It may be that in the Senate, revenue or tax measures are discussed, or even drafted before a similar activity takes place in the House. This is of no moment, so long as those measures or bill remain in the Senate and are not sent over the House. There is no origination of revenue or tax measures by the Senate in this case. However, once the House completes the drawing up of a similar tax measure in accordance with its prescribed procedure, even if this be done subsequent to the Senate's own measure or even if this be inspired by information on the measure of the Senate — and after third reading transmits its bill to the Senate, there is origination by (or in) the House within the

⁹ Abakada Guro Party List vs. Executive Secretary Eduardo Ermita, et.al, G.R No. 168056, Sept. 1, 2005

¹⁰ Supra, note 1, Tolentino vs. Secretary of Finance.

contemplation of the Constitution. So it is entirely possible, as intimated, that in expectation of the receipt of a revenue or tax bill from the House of Representatives, the Senate commences deliberations on its own concept of such a legislative measure. This, possibly to save time, so that when the House bill reaches it, its thoughts and views on the matter are already formed and even reduced to writing in the form of a draft statute. This should not be thought illegal, as interdicted by the Constitution. **What the Constitution prohibits is for the Senate to begin the legislative process first, by sending its own revenue bill to the House of Representatives for its consideration and action.** This is the initiation that is prohibited to the Senate.

IV. NON-IMPAIRMENT CLAUSE

A. Legal Basis

Section 10, Article III of the **Constitution** provides:

"SECTION 10. No law impairing the obligation of contracts shall be passed."

B. Jurisprudence

1. The purpose of the non-impairment clause of the Constitution is to safeguard the integrity of contracts against unwarranted interference by the State.¹¹ As a rule, contracts should not be tampered with by subsequent laws that would change or modify the rights and obligations of the parties.¹² Impairment is anything that diminishes the efficacy of the contract. There is an impairment if a subsequent law changes the terms of a contract between the parties, imposes new conditions,

¹¹ Goldenway Merchandising Corporation vs. Equitable Bank, G.R. No. 195540, March 13, 2013

¹² Siska Development Corporation v. Office of the President of the Phils., G.R. No. 93176, April 22, 1994

dispenses with those agreed upon or withdraws remedies for the enforcement of the rights of the parties.¹³

2. The freedom of contract, under our system of government, is not meant to be absolute.¹⁴ It is understood to be subject to reasonable legislative regulation aimed at the promotion of public health, morals, safety and welfare.¹⁵
3. The constitutional guaranty of non-impairment of obligations of contract is limited by the exercise of the police power of the State, in the interest of public health, safety, morals and general welfare.¹⁶ The economic interests of the State may justify the exercise of its continuing and dominant protective power notwithstanding interference with contracts.¹⁷
4. It has long been settled that police power legislation, adopted by the State to promote the health, morals, peace, education, good order, safety, and general welfare of the people prevail not only over future contracts but even over those already in existence, for all private contracts must yield to the superior and legitimate measures taken by the State to promote public welfare.¹⁸
5. Under our form of government, the use of property and the making of contracts are normally matters of private and not of public concern. The general rule is that both shall be free of governmental interference. But neither property rights nor contract rights are absolute; for

¹³ *Supra* note 11, citing *Clemons v. Nolting*, 42 Phil. 702, 717 (1922).

¹⁴ *The Philippine American Life Insurance Company vs. Auditor General*, G.R. No. L-19255, January 18, 1968

¹⁵ *Felix Abe, et. al. vs. Foster Wheeler Corp. and Caltex*, G.R. Nos. L-14785 and L-14923 February 27, 1961.

¹⁶ *Rita Caleon vs. Agus Development Corporation*, G.R. No. 77365, April 7, 1992

¹⁷ *Royal L. Rutter vs. Placido Esteban*, G.R. No. L-3708, May 18, 1953

¹⁸ *Surigao Del Norte Electric Cooperative vs. Energy Regulatory Commission*, G.R. No. 1836226, Oct. 4, 2010, citing *Serrano v. Gallant Maritime Services, Inc.*, G.R. No. 167614, March 24, 2009 and *Ortigas & Co., Ltd. v. Court of Appeals*, 400 Phil. 615 (2000)

government cannot exist if the citizen may at will use his property to the detriment of his fellows, or exercise his freedom of contract to work them harm. Equally fundamental with the private right is that of the public to regulate it in the common interest.¹⁹

6. Contracts, however express, cannot fetter the constitutional authority of the Congress. Contracts may create rights of property, but when contracts deal with a subject matter which lies within the control of the Congress, they have a congenital infirmity. It becomes susceptibility to change whenever required by the public interest. The police power can be validly asserted to make that change to meet any one of the several great public needs. (i.e. The need to preserve the integrity and stability of the banking system. Government cannot simply cross its arms while the assets of a bank are being depleted).²⁰

7. In the field of taxation, authorities are numerous to the effect that a lawful tax on a new subject, or an increased tax on an old one, interferes not with a contract or impairs its obligation within the meaning of the Constitution, even though such taxation may affect particular contracts so as to increase the debt of one party or lessen the security of another. Thus, the imposition of a license tax on the resident agent of a foreign manufacturing company does not impair the obligation of the contract between the agent and his principal, although its immediate consequence is to make that contract less profitable to the agent.²¹

¹⁹ Oposa et. al. vs. Factoran, G.R. No. 101083, July 30, 1993

²⁰ Simeon Medalla et.al. vs. Central Bank, Liquidator of Phil. Veterans Bank, GR 67125, Aug. 24, 1990

²¹ LA Insular vs. Rafael Machuca Go-Tauco, GR No. L 13307

8. While our legal system upholds the sanctity of contract so that a contract is deemed law between the contracting parties, nonetheless, stipulations in a contract cannot contravene "law, morals, good customs, public order, or public policy."²²

²² Ortigas & Co. Ltd. vs. Court of Appeals, GR No. 126102, December 4, 2020

STEPS IN THE ENACTMENT OF TAX LAWS

1. Preparation of the Bill

Any member of **Congress** – either from the **Senate** or the **House of Representatives** – who has an idea for a revenue or tariff measure can draft a bill. In most occasions the different executive departments and agencies under the President would draft the relevant revenue or tariff measure(s) in support of the agenda of the President and transmit the same to Congress for consideration and appropriate action. The member of Congress who finds merit in the proposal from the executive department would then draft and file the corresponding revenue or tariff measure. There are also instances when bill proposals will be sent to Congress from their respective constituents, and/or private stakeholders.

2. **A revenue or tariff bill shall originate exclusively in the House of Representatives, but the Senate may propose or concur with amendments.**¹

As a general rule, a revenue or tariff bill must pass three readings on separate dates² in the House of Representatives and thereafter transmitted to the Senate for its consideration and concurrence. An exception to the rule on *separate days* is when a bill is certified as urgent by the President.

A Senator may file revenue or tariff bills and subject it to public consultations, i.e. *committee hearing, meeting or technical working group* (TWG). However, the bill cannot be reported out for plenary discussions in the absence of a counterpart bill originating from the House of

¹ Article VI, Section 24, Philippine Constitution.

² Id, Section 26.

Representatives. This is following the *originating rule* as enshrined in Section 24, Article VI of the 1987 Philippine Constitution.

3. Upon receipt of a revenue or tariff bill originating from the House of Representatives for which it seeks the concurrence of the Senate, the bill is filed and calendared for First Reading in the Senate.

After its approval on Third Reading in the House of Representatives, the House transmits the revenue or tariff bill to the Senate with a communication informing the Senate of the date of its approval of the bill with a request for the Senate's concurrence to the measure.

In the same manner, Senators are not precluded from filing their own revenue or tariff bills.

4. First Reading

The Senate Secretary reads the number and title of the revenue or tariff bill, whether it be a Senate or a House bill, and thereafter the same is referred to the Committee on Ways and Means for its consideration and possible concurrence.

5. Committee Action/ Consideration

With the referral of the revenue or tariff bill to the Committee on Ways and Means, it may choose to hold public consultations, request expert opinions, seek the views of the affected sector(s) and hold such other consultative meetings (e.g., technical working group) to get a better grasp of the revenue or tariff measure and understand its implication. Upon a consensus of the majority of its members, the Committee shall then determine whether or not to submit a Committee Report to further consider the

measure in plenary. The Committee Report may take various forms, such as:

- a. Adopting the House Bill *in toto* or without any amendment;
- b. Adopt the House Bill with amendments, taking into consideration the Senate bill/s; and
- c. Amendment by substitution, taking into consideration the House bill.

In certain cases, the Committee has the option to lay the bill on the table or have it archived.

6. Second Reading

If the Committee finds merit in a revenue or tariff bill, a Committee Report is filed and referred to the Committee on Rules for calendaring on Second Reading. On the Second Reading, the Secretary reads the number and title of the bill and then it is sponsored on the floor by the Chairperson of the Committee and submitted for the consideration of, and amendments by, the entire Senate. It is during this period where the revenue or tariff measure undergoes thorough and extensive scrutiny by the Members of the Senate and the Senators are allowed to ask clarificatory questions, propose individual amendments subject to approval by the sponsor, and in cases of disagreement with the sponsor, the proposed amendment is put to a vote by the Senators in plenary. The revenue or tariff bill is then submitted for approval on Second Reading. If the bill fails to obtain a majority vote, the same is transmitted to the Archives.

7. Third Reading

After approval on Second Reading, the amendments proposed by the legislators are incorporated into the bill and printed copies of the approved version are reproduced and

distributed to the members at least three days before its passage except when the President certifies to the immediate enactment of the measure. On Third Reading, only the number and title of the bill is read on the floor and upon motion of the Majority Leader, the roll call or nominal voting is called. By nominal voting, all the members cast their "yes" or "no" vote orally to the proposed measure and are given time to explain their vote.

8. Bicameral Conference or Message of Concurrence

In the event there are disagreeing provisions between the Senate and the House versions of a revenue or tariff measure, such as in instances of amendment by substitution, a Bicameral Conference Committee composed of members from both Houses is formed to work out and reconcile such disagreeing provisions. A Bicameral Conference Committee Report on the reconciled version is then submitted to both Houses of Congress for ratification. In case no disagreement exists between the position of the Senate and the House, such as when one house decides to simply adopt all the amendments by the other house in so far as the revenue or tariff measure is concerned, a Message of Concurrence may be simply transmitted by the Senate to the House of Representatives, or *vice versa* for its acceptance.

9. Enrollment of the Revenue or Tariff Bill and Transmittal to the President for Approval

Once both Houses of Congress ratify the revenue or tariff bill, the same is enrolled by Congress and is signed by the Senate President and the Speaker of the House of Representatives. It is also duly certified by both the Secretaries of the Senate and the House of Representatives. Thereafter, the enrolled bill is transmitted to the President for approval.

10. Options Available to the President

Upon receipt of the enrolled bill, the President may opt to:

- a. **Sign and pass the bill.** The bill is assigned with a Republic Act number and becomes a law.
- b. **Veto the Entire bill.** The President would refuse to sign the entire bill and send the measure back to Congress, along with the reasons for his veto.
- c. **Line Veto.**³ In the exercise of his veto power, the President on occasion may choose to veto only a certain line or specific section of the revenue or tariff bill and approve the rest of the measure. It should be noted that this type of veto may only be used with respect to specific or particular *items* in a particular bill, thus the term "*item veto*". An *item* refers to the particulars, the details, the distinct and severable parts of the appropriation or of the bill. If both Houses of Congress decide that the bill or any of its vetoed provisions should still become a law, they will separately hold a vote. If two-thirds (2/3) of the members of both houses voted for support of the bill, the President's veto is overridden. Therefore, the bill becomes a law.
- d. **Allow the bill to lapse into law.** No action is taken by the President to approve or disapprove the measure within 30 days from his receipt of the same. In accordance with the Constitution, the inaction of the President will result in the implied approval of the law. Thus, the revenue or tariff measure becomes a law as if he has signed the same.

³ Section 27(2), Article VI of the 1987 Philippine Constitution.

MAJOR TAX BILLS STUDIED AND REPORTED OUT BY THE COMMITTEE ON WAYS AND MEANS THAT WERE ENACTED INTO TAX LAWS IN THE 17th AND 18th CONGRESS

18 th Congress			
Bills	Title	Date Filed	Status
HBN 9913	An Act Clarifying the Income Taxation of Proprietary Educational Institutions, Amending for the Purpose Section 27(B) of the National Internal Revenue Code of 1997, as Amended	Sent to the Senate for concurrence 09/16/2019	Republic Act No. 11635 An Act Amending Section 27(B) of the National Internal Revenue Code of 1997, as Amended, and For Other Purposes Date signed by the President 12/10/2021
SBN 2407	An Act Amending Section 27(B) of the National Internal Revenue Code of 1997, as Amended, and For Other Purposes	09/20/2021	
HBN 5777	An Act Taxing Persons Engaged in Philippine Offshore Gaming Operations, Amending Section 25, Section 27, Section 108 and Adding a New Section 125-A of the National Internal	Sent to the Senate for concurrence 02/09/2021	Republic Act No. 11590 An Act Taxing Philippine Offshore Gaming Operations, Amending for the Purpose Sections 22, 26, 27, 28, 106, 108, and Adding New Sections 125-A and 288(G) of the National

18 th Congress			
Bills	Title	Date Filed	Status
	Revenue Code of 1997, as Amended		Internal Revenue Code of 1997, as Amended and For Other Purposes Date signed by the President 09/22/2021
SBN 2232	An Act Taxing Philippine Offshore Gaming Operations, Amending for the Purpose Sections 22, 25, 27, 28, and Adding a New Section 125-A of the National Internal Revenue Code of 1997, as Amended, and For Other Purposes	05/25/2021	
HBN 7068	An Act Extending the Period of Availment of the Estate Tax Amnesty, Amending for the Purpose Republic Act No. 11213, Otherwise Known as the 'Tax Amnesty Act'	Sent to the Senate for concurrence 09/17/2020	Republic Act No. 11569 An Act Extending the Estate Tax Amnesty and For Other Purposes, Amending Section 6 of Republic Act No. 11213, Otherwise Known as the "Tax Amnesty Act" Date signed by the President 06/30/2021
SBN 2208	An Act Extending the Estate Tax Amnesty and For Other Purposes, Amending Section 6 of Republic Act No. 11213,	5/18/2021	

18 th Congress			
Bills	Title	Date Filed	Status
	Otherwise Known as the 'Tax Amnesty Act'		
HBN 4157	An Act Amending Sections 4, 5, 20, 22, 27, 28, 34, 40, 50, 73, 112, 117, 204, 222, 237, 237-A, 255, 256, 257, 258, 261, 263, 264, 266, 275, 290, 291, 292 and Adding New Sections 6-A, 282-A, 293, 294, 294-A, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314. 315, and 316, All Under the National Internal Revenue Code of 1997, as Amended, and for Other Purposes	Sent to the Senate for concurrence 09/16/2019	Republic Act No. 11534 An Act Reforming the Corporate Income Tax and Incentives System, Amending for the Purpose Sections 20, 22, 25, 27, 28, 29, 34, 40, 57, 109, 116, 204 and 290 of the National Internal Revenue Code of 1997, As Amended, and Creating Therein New Title XIII, and For Other Purposes Date signed by the President 03/26/2021
SBN 1357	An Act Reforming the Corporate Income Tax and Incentives System, Amending for the Purpose Sections 4, 20, 27, 28, 34 and 290 of the National Internal Revenue Code of 1997, as Amended, and Creating therein New Title XIII, and for other Purposes	02/17/2020	

18 th Congress			
Bills	Title	Date Filed	Status
HBN 1026	An Act Amending Sections 141, 142 and 143 of Republic Act No. 8424, as Amended, Otherwise Known as The National Internal Revenue Code of 1997	Sent to the Senate for concurrence 08/22/2019	Republic Act No. 11467 An Act Amending Sections 109, 141, 142, 143, 144, 147, 152, 263, 263-A, 265, and 288-A, and Adding a New Section 290-A to Republic Act No. 8424, as Amended, Otherwise Known as the National Internal Revenue Code of 1997, and for Other Purposes
SBN 1074	An Act Increasing the Excise Tax on Alcohol Products, Heated Tobacco Products and Vapor Products, Amending for this Purpose Sections 141, 142, 143, 144, 147, 150, and 288, of Republic Act No. 8424, as Amended, Otherwise Known as the National Internal Revenue Code of 1997, As Amended, and for Other Purposes	09/25/2019	Date signed by the President 01/22/2020

17 th Congress			
Bills	Title	Date Filed	Status
HBN 3297	An Act to Strengthen the Country's Gross International Reserves (GIR) Amending for the Purpose Sections 32 and 151 of the National Internal Revenue Code, as Amended, and for Other Purposes	Sent to the Senate for concurrence 10/09/2018	Republic Act No. 11256 An Act to Strengthen the Country's Gross International Reserves (GIR), Amending for the Purpose Sections 32 and 151 of the National Internal Revenue Code, as Amended, and for Other Purposes
SBN 2127	An Act to Strengthen the Country's Gross International Reserves (GIR), Amending for the Purpose Sections 32 and 151 of the National Internal Revenue Code, as Amended, and for Other Purposes	12/04/2018	Date signed by the President 03/29/2019
HBN 4814	An Act Granting Amnesty in the Payment of Estate Tax.	Sent to the Senate for concurrence 02/15/2017	Republic Act No. 11213 An Act Enhancing Revenue Administration and Collection by Granting an Amnesty on All Unpaid Internal Revenue Taxes Imposed by the National Government for Taxable Year 2017 and Prior Years with Respect to Estate Tax, Other Internal Revenue Taxes, and Tax on Delinquencies
SBN 2059	An Act Enhancing Revenue Administration and Collection, and Broadening the Tax Base by Granting an Amnesty on All Unpaid Internal Revenue Taxes Imposed by the National Government for Taxable Year	10/09/2018	

17 th Congress			
Bills	Title	Date Filed	Status
	2017 and Prior Years with Respect to Estate Tax, Other Internal Revenue Taxes, and Tax on Delinquencies and Addressing Cross-Border Tax Evasion and for Other Purposes		Date signed by the President 02/14/2019
HBN 5636	An Act Amending Sections 5, 6, 22, 24, 25, 31, 32, 33, 34, 79, 84, 86, 99, 106, 107, 108, 109, 116, 148, 149, 155, 171, 232, 237, 254, 264 And 288; Creating New Sections 148-A, 237-A, 264-A, 264-B and 265-A; and Repealing Sections 35 and 62, All Under the National Internal Revenue Code of 1997, as Amended	Sent to the Senate for Concurrence 07/11/2017	Republic Act No. 10963 An Act Amending Sections 5, 6, 24, 25, 27, 31, 32, 33, 34, 51, 52, 56, 57, 58, 74, 79, 84, 86, 90, 91, 97, 99, 100, 101, 106, 107, 108, 109, 110, 112, 114, 116, 127, 128, 129, 145, 148, 149, 151, 155, 171, 174, 175, 177, 178, 179, 180, 181, 182, 183, 186, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 232, 236, 237, 249, 254, 264, 269, and 288; Creating New Sections 51-A, 148-A,

17th Congress			
Bills	Title	Date Filed	Status
SBN 1592	An Act Amending Sections 5, 6, 24, 25, 31, 34, 35, 51, 79, 84, 86, 89, 90, 97, 99, 100, 101, 106, 107, 108, 109, 112, 114, 116, 148, 149, 150, 151, 155, 171, 196, 232, 237, 249, 264, and 288; Creating New Sections 148-A, 150-A, 237-A, 264-A, 264-B, and 265-A; All Under Republic Act No. 8424, Otherwise Known as the National Internal Revenue Code of 1997, as Amended, and for Other Purposes	09/20/2017	150-A, 150-B, 237-A, 264-A, 264-B, and 265-A; and Repealing Sections 35, 62, and 89, All under Republic Act No. 8424, Otherwise Known as the National Internal Revenue Code of 1997, as Amended, and for Other Purposes Date signed by the President 12/19/2017

SYNOPSIS OF TAX LAWS ENACTED IN THE 17th AND 18th CONGRESS

R.A. No. 11635 clarified that all proprietary educational institutions, whether for profit or non-profit, shall pay a preferential tax of 10% by amending Section 27(B) of the Tax Code. The law also allowed proprietary educational institutions to avail of the reduced tax rate of 1% from July 1, 2020 to June 30, 2023 under the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act.

R.A. No. 11590 clarified that all offshore gaming licensees, regardless of whether Philippine or foreign-based, are considered doing business in the Philippines and must pay 5% gaming tax on the gross gaming revenue (GGR) or receipts derived from their gaming operations. Said gaming tax is in lieu of all other direct and indirect internal revenue taxes and local taxes, with respect to gaming income.

The law mandated that non-gaming revenues of Philippine-based offshore gaming licensees shall be subject to an income tax of 25% of the taxable income derived during each taxable year from all sources within and without the Philippines.

With this law, accredited service providers to offshore gaming licensees shall not be subject to the 5% gaming tax but shall pay such rate of tax as imposed in Section 27(A) of the Tax Code, and shall be subject to all other applicable local and national taxes.

The law likewise imposed that alien individuals, regardless of residency and who are employed and assigned in the Philippines, regardless of term and class of working or employment permit or visa, shall pay a final withholding tax of 25% on their gross income. Provided, that the minimum final

withholding tax due for any taxable month from said persons shall not be lower than P12,500.

RA No. 11590 also provided that sales and services rendered to offshore gaming licensees subject to gaming tax by accredited service providers shall be subject to 0% rate.

Finally, the law imposed that 60% of the total revenue collected from the gaming tax on offshore gaming licensees shall be allocated and used exclusively in the following manner:

60% - implementation of Republic Act No. 11223 (Universal Health Care Act);

20% - Health Facilities Enhancement Program (HFEP) of the Department of Health (DOH); and

20% - attainment of the Sustainable Development Goals (SDGs) as determined by the National Economic and Development Authority (NEDA).

R.A. No. 11569 extended by two (2) years the period of availment of the estate tax amnesty or until June 14, 2023. The law amended Section 6 of RA No. 11213 or the “Tax Amnesty Act,” which set a June 14, 2021 deadline for the filing of estate tax returns.

R.A. No. 11534 or the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act

Regular Corporate Income Tax (RCIT)

Domestic Corporation	Resident Foreign Corporation	Nonresident Foreign Corporation
Starting July 1, 2020: Large Businesses – 25%	Starting July 1, 2020: 25%	Starting January 1, 2021: 25% on gross income

Domestic Corporation	Resident Foreign Corporation	Nonresident Foreign Corporation
<p>Micro, Small and Medium Enterprises (MSMEs) – 20% subject to the following conditions:</p> <ul style="list-style-type: none"> i. Net Taxable Income of not exceeding P5M ii. Total assets not exceeding P100M (excluding land on which the business entity's office, plant and equipment are situated) 		

Minimum Corporate Income Tax (MCIT)

Domestic Corporation	Resident Foreign Corporation	Nonresident Foreign Corporation
1% from July 1, 2020 to June 30, 2023	1% from July 1, 2020 to June 30, 2023	

Deductions from Gross Income

Domestic Corporation	Resident Foreign Corporation	Nonresident Foreign Corporation
Additional 50% deduction for labor training expense,	Additional 50% deduction for labor training expense,	

Domestic Corporation	Resident Foreign Corporation	Nonresident Foreign Corporation
<p>subject to the following conditions:</p> <ul style="list-style-type: none"> i. Not to exceed 10% direct labor wage; ii. Covered by apprenticeship agreement; and iii. Supported by DepEd, TESDA or CHED certification. <p>Non-deductible interest expense: 20% of interest income subjected to final tax</p>	<p>subject to the following conditions:</p> <ul style="list-style-type: none"> i. Not to exceed 10% direct labor wage; ii. Covered by apprenticeship agreement; and iii. Supported by DepEd, TESDA or CHED certification. <p>Non-deductible interest expense: 20% of interest income subjected to final tax</p>	

Improperly Accumulated Earning Tax (IAET) - REPEALED

Proprietary Educational Institutions and Hospitals

1% of net taxable income from July 1, 2020 to June 30, 2023

Intercorporate Dividends

Dividends from Nonresident Foreign Corporations (NRFC) are exempt from income tax subject to the following conditions:

- i. Reinvestment in the domestic corporation;
- ii. 20% or more ownership; and
- iii. 2 years or more holding period.

Among the objectives of Republic Act No. 11534 or the CREATE law is the rationalization of tax and investment incentives as previously granted in various laws and regulations. The unified and simplified incentives scheme is introduced in a new Title XIII in the National Internal Revenue Code, as amended.

CREATE expanded the power of the current FIRB from an overseer of tax subsidies for government agencies and government-owned and controlled corporations (GOCCs) to a grand policymaker, regulator, and administrator relative to the grant of tax subsidies to government agencies and tax incentives by IPAs and other incentives-administering entities.

The law likewise redefined the current Investment Priority Plan (IPP) – as structured under Executive Order No. 226 or the Omnibus Investment Code of 1987 – and renames it as the Strategic Investment Priority Plan (SIPP). The restructuring of the SIPP is consistent with the law’s explicit intent to make it as the ultimate reference or basis in the grant of incentives.

Finally, the law has set the determination of the period of availment based both on the economic level of the location of the registered activity and on the type of the industry. The combination of these criteria, as applied to incentive applications, decides the period of years a qualified activity may enjoy the set of incentives granted.

R.A. No. 11467 increased the excise tax on alcohol products, electronic cigarettes (e-cigarettes), and heated tobacco products (HTPs). This also introduced regulation of e-cigarettes and HTPs by the Food and Drug Administration (FDA), and exemption of sale or importation of prescription drugs and medicines for diabetes, high cholesterol, and hypertension from value-added tax (VAT) beginning January 1, 2020. The law also provided for the expansion of VAT exemptions on the sale and importation of prescription drugs for cancer, mental illness, tuberculosis, and kidney diseases beginning January 1, 2023.

R.A. No. 11346 increased the penalties for violations of provisions on articles subject to excise tax, and earmarked a portion of the total excise tax collection from sugar-sweetened beverages, alcohol, tobacco, heated tobacco and vapor products for Universal Health Care. The law increased the rates of the tobacco excise from PHP35 to PHP45 per pack and up to PHP60 in 2023 and added a tax on heated tobacco products and e-cigarettes.

R.A. No. 11256 exempted registered small-scale miners who sell gold to accredited traders for eventual sale to BSP from paying income and excise taxes. All gold sold to BSP by accredited traders shall be presumed to have been purchased from small-scale miners. The law also provided that those who already paid their excise tax prior to the sale of gold to BSP may file a claim for refund or credit with the BIR.

R.A. No. 11213 or the Tax Amnesty Act granted estate tax amnesty (ETA) and tax amnesty on delinquencies (TAD).

It was enacted on February 14, 2019. The law mandated the grant of amnesty through affordable settlement of outstanding tax liabilities with respect to “estate tax” and “tax on delinquencies”. It primarily intended to unburden taxpayers by forgiving past liabilities – through certain immunities from suits and investigations – while raising revenue for the government's infrastructure and social projects. This legislation particularly offered an opportunity to unclog the administrative and judicial dockets of slow-moving cases, free-up idle estates for growth-spurring economic activities and at the same time wiping the slate clean for availing taxpayers and setting them free from any threats of further prosecution or scrutiny by the government.

In particular, the estate tax amnesty (ETA) covered the estate of decedents who died on or before 31 December 2017, with or without assessments duly issued. On the other hand, the coverage of the tax amnesty on delinquencies (TAD) included all national internal revenue taxes for taxable year 2017 and prior

years, which include, but are not limited to: (1) income tax; (2) withholding tax; (3) capital gains tax; (4) donor's tax; (5) value-added tax (VAT); (6) other percentages taxes; (7) excise tax and documentary stamp taxes collected by the BIR; and (8) value-added tax and excise tax collected by the Bureau of Customs (BOC).

On June 30, 2021, Republic Act (RA) 11569 was signed into law which extended the period for availment of estate tax amnesty for two years, from June 15, 2021 per R.A. 11213 or the Tax Amnesty Act of 2019 to June 14, 2023. The extension was approved due to government-imposed lockdowns and safety restrictions brought by the Covid-19 pandemic, which have hampered people from settling their tax obligations.

R.A. No. 10963 (TRAIN Law)

The Duterte Administration embarked on a Comprehensive Tax Reform Program composed of several packages. The goal is to simplify, codify and correct the deficiencies in the current tax code. The *Tax Reform for Acceleration and Inclusion* or more popularly known simply as **TRAIN law** is the first of the series of reforms proposed by the government. This was signed into law last 19 December 2017.

Major tax rate reductions under the TRAIN law that aimed to simplify the tax system, and promote fairness for taxpayers are as follows:

1. Restructuring of the **personal income tax** tables into two – one for compensation earners, and another for self-employed or professionals;
 - a. Income tax relief for those earning not more than P250,000 a year;

- b. An optional 8% tax rate of gross sales/receipts in excess of P250,000 for self-employed and professionals.
2. **Estate taxes** - from 20% to only 6% on the value of the net estate; and
3. **Donor's taxes** – from a bracketed schedule before to a simple rate of 6% for donations in excess of P250,000. This means that if the donated amount is P250,000 or below then the same is exempt from donor's taxes.

As revenue generation is also one of the purposes behind the passage of this law, the following taxes were increased in order to finance the infrastructure and Build, Build, Build project of the government:

1. **Excise Tax on Petroleum Products** – a staggered increase spread over 3 years from 2018 to 2020 was implemented for fuel. The rate on unleaded gasoline rose from P4.35 to P7 on 2018, while diesel fuel was imposed a tax rate of P2.50 in 2018;
2. **Mining Excise tax** – there was also a staggered increase for the rate on coal and coke, which is spread over three years, from P50 in 2018 to P150 in 2020. The tax rates on other mineral products were also doubled;
3. **Cigarette Excise tax** – there shall be an annual increase of P2.50 in the tax rates of cigarettes whether packed by hand or machine every two years starting in 2018 to 2022, and thereafter a 4% increase through indexation;
4. **Documentary Stamp tax** – most of the DST rates were increased by 100% except for property, savings and non-life insurance;

5. **Foreign Currency Deposit Unit (FCDU)** – increased the rate from 7.5% to 15% final tax on interest income;
6. **Capital Gains tax** – the rates were increased to a single rate of 15% on net capital gains; and
7. **Stock Transaction tax** – there was a slight increase in the rates from 0.5% to 0.6% of the gross selling price or transaction value.

While the VAT rate was retained at 12%, the VAT base was expanded with the removal of non-essential exemptions under special laws. However, four additional exemptions were also added to the list under Section 109 such as those referring to the sale of medicines for diabetes, high cholesterol, and hypertension, and on association dues or membership fees collected by homeowners' associations or condominium corporations, among others.

The tax regime for automobiles was likewise restructured into four tiers wherein an ad valorem tax was imposed based on the manufacturer's price. The new rates vary from a low of 4% for those valued at P600,000 and below, to a high of 50% for those vehicles selling for more than P4 million. However, purely electric vehicles and pick-up trucks shall be exempted from this tax.

The TRAIN law also introduced two new excise taxes, to wit:

1. **Cosmetic tax** – levies a tax of 5% on gross receipts derived from performance of services on invasive cosmetic procedures or other operations; and
2. **Sweetened Beverages tax** – a tax of P6 per liter on beverages using caloric sweetener, non-caloric sweetener, or a mixture of the two; and a tax of P12 for those using high fructose corn syrup (HFCS). However, other beverages such as milk products, meal replacement drinks,

coffee products, and 100% natural fruit or vegetable juices are excluded from the coverage of this tax.

R.A. No. 11519 (Bayanihan II). The second Bayanihan law was enacted in order to affirm the need to continue the state of national health emergency over the country. Aside from carrying over some provisions from the 1st Bayanihan law, RA 11519 also aimed to address the economic disruption caused by the pandemic, bolster market recovery, and provided needed financial relief for frontliners. In line with this, the law contains several provisions touching on taxation matters, to wit:

1. The exemption from income taxes of the COVID-19 special risk allowance for both public and private health workers (paragraph h of Section 4);
2. Compensation to be given for public and private health workers who contracted COVID-19 in the line of duty shall also be exempt from applicable taxes (paragraph k, Section 4);
3. The hazard pay to be given to temporary Human Resources for Health (HRH) shall be exempted from income taxes (paragraph w, Section 4);
4. The manufacture or importation of critical equipment or essential goods shall be exempt from taxes, duties and fees subject to the qualification made by the BOC, BIR and DTI (paragraph cc, Section 4);
5. The extension of deadlines for the filing/submission of documents or the payment of taxes as required by law (paragraph tt, Section 4);
6. Loan term extensions or restructuring of the same as approved by banks or non-bank financial institutions shall

be exempt from the payment of DST (paragraph uu, Section 4);

7. Provision of regulatory relief to the critically impacted creative sector by tasking the DTI and the DILG to review the imposition of the amusement tax (paragraph hhh, Section 4);
8. Donated personal computers, laptops and similar gadgets for the use of schools, SUCs or vocational institutions shall be exempted from the payment of donor's taxes, other applicable taxes, and duties (paragraph zzz, Section 4);
9. The net operating loss of the business or enterprise for taxable years 2020 and 2021 shall be carried over as a deduction from gross income for the next five (5) consecutive taxable years immediately following the year of such loss (paragraph bbbb, Section 4); and
10. Retirement benefits received by officials and employees of private firms; whether individual or corporate, from June 5, 2020 until December 31, 2020 shall be excluded from gross income and shall be exempt from taxation (Section 5).

It should be noted that RA 11494 also repealed Section 127(B) of the NIRC re tax on sale, barter or exchange of shares of stock listed and traded through initial public offering under Section 6 therein.

R.A. No. 11469 (Bayanihan I). The **Bayanihan to Heal as One Act** or Bayanihan 1 was the response of Congress to the pandemic caused by the COVID-19 virus. This was enacted last 23 March 2020. This law put the entire country under a state of national health emergency, and also granted temporary emergency powers to the President.

There are two provisions involving taxes and duties under this law, and these are found under paragraphs (o) and (z) of Section 4 on *Authorized Powers*, to wit:

1. Paragraph (o) – provides that the importation of vital healthcare equipment and other supplies needed to address the pandemic shall be exempt from the payment of import duties, taxes and fees; and
2. Paragraph (z) – grant of extension of time for the filing and submission or payment of taxes as may be required by law.

DOCTRINES IN TAXATION

The following tax doctrines and principles are among the many that embellish our country's tax landscape. Like the others, they have been cited in recent Philippine jurisprudence and the Bar Examinations. Still it is important to note that such doctrines and principles retain their relevance to taxpayers for their education on tax burdens and the benefit to be derived from the government by way of their contribution to economic development. Hence, the necessity for taxpayers to be continuously informed on taxation subjects cannot be overstated.

1. However, a list of tax philosophies will not be complete without the *Principles of a Sound Tax System* as elucidated by projectjurisprudence.com, *to wit*:
 - a. **Fiscal adequacy.** The sources of tax revenue should coincide with and approximate the needs of government expenditures. The revenue should be elastic or capable of expanding or contracting annually in response to variations in public expenditures. **(G.R. No. 168056)**

As Adam Smith held in his *Canons of Taxation* (1776) “*Every tax ought to be so contrived as both to take out and to keep out of the pockets of the people as little as possible over and above what it brings into the public treasury of the State.*”

- b. **Administrative feasibility.** Tax laws should be capable of convenient, just and effective administration. Each tax should be capable of uniform enforcement by government officials, convenient as to the time, place, and manner of payment, and not unduly burdensome upon, or discouraging to business activity.

It simply means that “*the tax system should be capable of being effectively administered and enforced with the least inconvenience to the taxpayer*”. (**Diaz v. Secretary of Finance, G.R. No. 193007, July 19, 2011**)

- c. **Theoretical justice or equality.** The tax burden should be in proportion to the taxpayer’s ability to pay. This is the so-called ability to pay principle. Taxation should be uniform as well as equitable.

The non-observance of the above principles will not necessarily render the tax imposed invalid except to the extent the relevant constitutional limitations are violated. (De Leon)

2. **Cross Border Doctrine and Destination Principle** – “*The tax treatment of export sales is based on the Cross Border Doctrine and Destination Principle of the Philippine VAT system. Under the Destination Principle, goods and services are taxed only in the country where these are consumed. In this regard, the Cross Border Doctrine mandates that no VAT shall be imposed to form part of the cost of goods destined for consumption outside the territorial border of the taxing authority. Hence, actual export of goods and services from the Philippines to a foreign country must be free of VAT; while, those destined for use or consumption within the Philippines shall be imposed with VAT. Plainly, sales of export products to another producer or to an export trader are subject to zero percent rate provided the export products are actually exported and consumed in a foreign country.*

“*In Revenue Memorandum Circular No. 74-99, the Bureau of Internal Revenue (BIR) clarified that sales made to PEZA-registered enterprises qualify for zero-rating pursuant to the cross-border doctrine. The ECOZONE is treated as a separate customs territory such that the buyer is treated as an importer and is imposed the corresponding import taxes and*

customs duties on his purchase of products from within the ECOZONE. While ECOZONE enterprises are not necessarily manufacturer-exporters of products, taken as a whole, all their integrated activities eventually translate into manufactured products which are either actually exported to foreign countries, in which case, no VAT shall form part of the export price; or actually sold to buyers from the customs territory, in which case, the regular VAT shall be paid by the buyers.

“The BIR similarly applied the cross-border doctrine on the sales made by VAT-registered suppliers to BOI-registered enterprises whose products are 100% exported.” (CIR vs. Filminera Resources Corporation, G.R. No. 236325, September 16, 2020)

3. **Irrevocability Doctrine** in tax remedies:

In the case of ***University Physicians Services Inc. - Management, Inc. vs. Commissioner of Internal Revenue (G.R. No. 205955, March 7, 2018)***, the Supreme Court held that, *“Prior to the NIRC of 1997, the alternative options of refund and carryover of excess creditable tax had already been firmly established. However, the irrevocability rule was not yet in place. As explained in **PL Management**, Congress added the last sentence of Section 76 in order to lay down the irrevocability rule. More recently, in **Republic v. Team (Phils.) Energy Corp.**, the SC held that the rationale of the rule is to avoid confusion and complication that could be brought about by the flip-flopping on the options, viz.*

“The evident intent of the legislature, in adding the last sentence to Section 76 of the NIRC of 1997, is to keep the taxpayer from flip-flopping on its options, and avoid confusion and complication as regards said taxpayer's excess tax credit.

“The current rule specifically addresses the problematic situation when a taxpayer, after claiming cash refund or applying for the issuance of tax credit, and during the pendency of such claim or application, automatically carries over the same excess creditable tax and applies it against the estimated quarterly income tax liabilities of the succeeding year. Thus, the rule not only eases tax administration but also obviates double recovery of the excess creditable tax.”

4. The **Atlas Doctrine**, which held that *“claims for refund or credit of input VAT must comply with the two-year prescriptive period under Section 229, should **be effective only from its promulgation on 8 June 2007 until its abandonment on 12 September 2008 in Mirant.** The Atlas doctrine was limited to the reckoning of the two-year prescriptive period from the date of payment of the output VAT. Prior to the Atlas doctrine, the two-year prescriptive period for claiming refund or credit of input VAT should be governed by Section 112(A) following the verba legis rule. The Mirant ruling, which abandoned the Atlas doctrine, adopted the verba legis rule, thus applying Section 112(A) in computing the two-year prescriptive period in claiming refund or credit of input VAT.” (Silicon Philippines, Inc. formerly Intel Philippines Manufacturing, Inc. vs. CIR, G.R. No. 173241, March 25, 2015)*
5. **Doctrine of Operative Fact** – *“For the Operative Fact Doctrine to apply, there must be a “legislative or executive measure,” meaning a law or executive issuance, that is invalidated by the court. From the passage of such law or promulgation of such executive issuance until its invalidation by the court, the effects of the law or executive issuance, when relied upon by the public in good faith, may have to be recognized as valid. In the present case, however, there is no such law or executive issuance that has been invalidated by the Court except BIR Ruling No. DA-489-03.”*

The doctrine of operative fact is in fact incorporated in Section 246 of the Tax Code, which provides:

“SEC. 246. Non-Retroactivity of Rulings. - Any revocation, modification or reversal of any of the rules and regulations promulgated in accordance with the preceding Sections or any of the rulings or circulars promulgated by the Commissioner shall not be given retroactive application if the revocation, modification or reversal will be prejudicial to the taxpayers, except in the following cases:

“(a) Where the taxpayer deliberately misstates or omits material facts from his return or any document required of him by the Bureau of Internal Revenue;

“(b) Where the facts subsequently gathered by the Bureau of Internal Revenue are materially different from the facts on which the ruling is based; or

“(c) Where the taxpayer acted in bad faith.

“Under Section 246, taxpayers may rely upon a rule or ruling issued by the Commissioner from the time the rule or ruling is issued up to its reversal by the Commissioner or this Court. The reversal is not given retroactive effect. This, in essence, is the doctrine of operative fact. There must, however, be a rule or ruling issued by the Commissioner that is relied upon by the taxpayer in good faith. A mere administrative practice, not formalized into a rule or ruling, will not suffice because such a mere administrative practice may not be uniformly and consistently applied. An administrative practice, if not formalized as a rule or ruling, will not be known to the general

public and can be availed of only by those within formal contacts with the government agency.

“Since the law has already prescribed in Section 246 of the Tax Code how the doctrine of operative fact should be applied, there can be no invocation of the doctrine of operative fact other than what the law has specifically provided in Section 246. In the present case, the rule or ruling subject of the operative fact doctrine is BIR Ruling No. DA-489-03 dated 10 December 2003. Prior to this date, there is no such rule or ruling calling for the application of the operative fact doctrine in Section 246. Section 246, being an exemption to statutory taxation, must be applied strictly against the taxpayer claiming such exemption.” (CIR vs. San Roque Corporation, G.R. No. 187485, October 8, 2013) in relation to (Taganito Mining Corporation vs. CIR, G.R. No. 196113) and (Philex Mining Corporation, G.R. No. 197156)

6. The **Doctrine of Equitable Recoupment** is a *“principle where the refund of a tax illegally or erroneously collected or overpaid by a taxpayer is barred by prescription, a tax presently being assessed against a taxpayer may be recouped or set-off against the tax already barred by prescription.*

“This doctrine is pertinent only to taxes arising from the same transaction on which an overpayment is made and underpayment is due. Equitable recoupment is allowed only in common law countries, not in the Philippines. The reason is if allowed, both the collecting agency and the taxpayer might be tempted to delay and neglect the pursuit of their respective claims which the period prescribed by law.” (Collector vs. UST, G.R. No. L-11274, November 28, 1958)

Further, no set-off is admissible against taxes levied for general or local government purposes since a tax liability is a legal and not a contractual obligation. Taxes are not in the

nature of contracts between parties. They are positive acts of the government, the making and enforcing of which do not require the personal consent of the individual taxpayer. (**Republic of the Philippines vs. Mambulao, G.R. No. L-17725, February 28, 1962**)

There are, however, cases when offsetting is allowed, *to wit*:

- a. When the determination of the taxpayer's liability is intertwined with the resolution of the claim for tax refund on erroneously or illegally collected taxes under Section 229 of the NIRC. (**CIR vs. Toledo Power Company, G.R. No. 196415, December 2, 2015**); and
 - b. Where both claims of the government and taxpayer against each other already became due and demandable and fully liquidated. (**Domingo vs. Garlitos, G.R. No. L-18994, June 29, 1963**)
7. **Willful Blindness Doctrine** – Taxpayer's refusal or evasion in the verification of his/her ITR and related documents constitutes "willful blindness". By virtue of this doctrine, a taxpayer cannot invoke dependence on the representation of an accountant or authorized representative to avoid liability for failure to pay correct taxes. "*Ignorance of the law excuses no one from compliance therewith*"; thus, it is enough that the taxpayer knows the obligation to file the required ITR and failed to comply thereto in the manner required by law. (**People vs. Kintanar, CTA EB Crim. No. 006, December 3, 2010**)
 8. **Doctrine of Transcendental Importance** – Principle where the Court, in the exercise of sound discretion, disregards procedural matters and takes cognizance of a petition. (**Bayan vs. Zamora, G.R. No. 138570, October 10, 2000**).

It dispenses with the requirement that petitioner has experienced or is in actual danger of incurring direct or personal injury. (**Southern Hemisphere Engagement Network, Inc. vs. Anti-Terrorism Council, G.R. No. 178552, October 5, 2010**)

9. **All Events Test** – *“Income is reportable when all the events have occurred that fix the taxpayer’s right to receive the income and the amount can be determined with reasonable accuracy.”* (**CIR vs. Isabela Cultural Corporation, G.R. No.172231, February 12, 2007**)
10. The constitution itself just only limits taxation to avoid abuse of taxing power. **The power to tax is the power to destroy** (Marshall Dictum) but **taxation power is also the power to build** (Holmes Doctrine).

Doctrine of Imprescriptibility – It means that the right to assess and collect taxes are imprescriptible (**CIR vs. Ayala Securities Corp., G.R. No. L-29485, November 21, 1980**), as taxes are the lifeblood of the government (Dimaampao, Tax Principles and Remedies, supra 153)

The law of prescription being a remedial measure should be interpreted in a way that is conducive to bringing about the beneficent purpose of affording protection to the taxpayer. (**Republic vs. Ablaza, G.R. No. L-14519, July 26, 1960**)

11. **Doctrine of Preemption** - Preemption in the matter of taxation refers to an instance where the national government elects to tax a particular area, impliedly withholding from the local government the delegated power to tax the same field. This doctrine primarily rests upon the intention of Congress. Conversely, should Congress allow municipal corporations to cover fields of taxation it already occupies, then the doctrine of preemption will not apply. (**Victorias**

Milling Co., Inc. vs. Municipality of Victorias, Province of Negros Occidental, G.R. No. L-21183, September 27, 1968)

12. **Realization or Severance Test** - As capital or investment is not income subject to tax, the gain or profit derived from the exchange or transaction of said capital by the taxpayer for his separate use, benefit and disposal is income subject to tax.

“There is no taxable income until there is a separation from capital of something of exchangeable value, thereby supplying the realization or transmutation which would result in the receipt of income.

“Income is not deemed realized until the fruit has been plucked from the tree.” (Eisner v. Macomber, 252 US 426)
Realization or Severance Test is one of the methods used to determine whether income is earned for tax purposes. (2016 Bar Examination on Taxation)

13. **Claim of Right Doctrine or Doctrine of Ownership a.k.a. Command or Control** – a taxable gain is conditioned upon the presence of a claim of right to the alleged gain and the absence of a definite unconditional obligation to return or repay that which would otherwise constitute a gain.

“The power to dispose of income is the equivalent of ownership of it. The exercise of that power to procure the payment of income to another is the enjoyment and hence the realization of the income by him who exercises it. The dominant purpose of the revenue laws is the taxation of income to those who earn or otherwise create the right to receive it and enjoy the benefit of it when paid.” (Helvering v. Horst, 311 U.S. 112)

Claim of Right Doctrine or Doctrine of Ownership, Command or Control is one of the methods used to determine whether

income is earned for tax purposes. (2016 Bar Examination on Taxation)

14. The **Continuity of Interest Doctrine** (CID) is a taxation principle applicable to corporate mergers and acquisitions. The doctrine holds that in order to qualify as a tax-deferred reorganization, the acquiring entity must either continue the target company's historic business or should use a substantial portion of the target's business assets when conducting business.

In summary, the doctrine applies to how taxes are treated when a firm changes hands. The purchasing entity must maintain the business operationally or retain most of the assets when two entities merge to get tax-deferred status. It is vital to many mergers, including the reverse triangle merger. (Source: investopedia.com; also **Paulsen v. Commissioner** 716 F.2d 563, 564-65, US Case)

This is akin to the 1965 case of **Nell v. Pacific Farms, Inc.** where the Nell Doctrine was held by the Philippine Supreme Court; *“an evaluation of our contract and corporation laws validates the Nell Doctrine as fully supported by Philippine statutes. The general rule expressed by the doctrine reflects the principle of relativity under **Article 1311 of the Civil Code**. Contracts, including the rights and obligations arising therefrom, are valid and binding only between the contracting parties and their successors-in-interest. Thus, despite the sale of all corporate assets, the transferee corporation cannot be prejudiced as it is not privy with the contracts between the transferor corporation and its creditors.”*

Section 40 of the **Tax Reform Act of 1997** provides that mergers must be undertaken for a bona fide business purpose and not solely for the purpose of escaping the burden of taxation.

15. **Economic Benefits Test or Doctrine of Proprietary Interest** – *“Where stock, options, shares of stock or other assets are transferred by an employer to an employee to secure better services they are plainly compensation which is taxable income.”* (**Commissioner v. Labue, 351 US 243**)

Economic Benefit Test or Doctrine of Proprietary Interest is one of the methods used to determine whether income is earned for tax purposes. (2016 Bar Examination on Taxation)

16. **Flow of Wealth Test** - The test of taxability is the source which is the property, activity or service that produced the income that determined any gain was derived from the transaction. (**Collector v. Administratrix of the Estate of Echarri, G.R. No. 45544, April 25, 1939**)

TAX LAWS WITH LINE OR ITEM VETO

The 1987 Constitution, through Article VI, Section 27 (1), has granted the President with the power to reject a bill or joint resolution and thus, prevent its enactment into law. Generally, when a President disapproves a bill, such disapproval is manifested by executing a veto to invalidate the whole law. The power in general must be effected in its entirety.

However, an exception exists under Article VI, Section 27 (2) when the bill is an appropriation, revenue or tariff bill. When any of these bills are concerned, the President may execute a line or item veto. Said veto will not invalidate the entire bill but only the particular item under consideration. The other items to which the President does not oppose shall not be affected.

An example of this exercise that has set a precedence can be seen on RA No. 10001 entitled, *“An Act Reducing Taxes on Life Insurance Policies, Amending for this Purpose Sections 123 and 183 of the National Internal Revenue Code of 1997, as Amended”*, in which President Gloria Macapagal Arroyo vetoed a provision that would have exempted premiums from all taxes.

TAX LAW	VETOED PROVISION	EXPLANATION FOR THE VETO
<p>R.A. No. 10001</p> <p>“An Act Reducing the Taxes on Life Insurance Policies Amending for the Purpose Sections 123 and 183 of the National Internal Revenue Code of 1997, as Amended”</p> <p>(Signed by President Gloria Macapagal Arroyo on February 23, 2010)</p>	<p>Section 4 of consolidated HB6017 and SB 3502, viz:</p> <p>“Five (5) years after the effectivity of this Code, no tax on life insurance premium shall be collected: Provided further, That on the said date, all policies of insurance or other instruments by whatever name the same shall be</p>	<p>The provision is violative of Section 28(1), Article VI of the Constitution which provides: “The rule of taxation shall be uniform and equitable. The Congress shall evolve a progressive system of taxation.” Exempting life insurance premiums from tax, as the subject Section 4 provides, will result in inequity since other similar financial</p>

TAX LAW	VETOED PROVISION	EXPLANATION FOR THE VETO
	called whereby any insurance shall be made upon any life or lives shall be exempt from the documentary stamp tax.”	instruments will continue to be taxable. It may even set a precedent for other players in the financial sector to clamor for the same treatment that will further put to risk government revenues.
<p>R.A. No. 10351</p> <p>“An Act Restructuring the Excise Tax on Alcohol and Tobacco Products by Amending Sections 141, 142, 143, 144, 145, 8, 131 and 288 of Republic Act No. 8424, Otherwise Known as the National Internal Revenue Code of 1997, as Amended by Republic Act No. 9334, and for Other Purposes”</p> <p>(Signed by President Benigno Aquino III on December 19, 2012)</p>	<p>Paragraph under Section 5 of the enrolled bill that requires manufacturers and/or sellers of tobacco products to source at least 15% of their tobacco leaf requirements from locally grown sources.</p>	<p>The provision imposes a local content requirement for tobacco and would go against the requirements of Article III paragraphs 1 and 5 of the National Treatment on Internal Taxation and Regulation of the GATT 1994.</p>
	<p>Provision mandating the National Statistics Office (NSO) to determine which major supermarkets have the highest annual gross sales in Metro Manila or the region from which major supermarkets the net retail price of distilled spirits, sparkling wines/ champagnes, and cigarettes, shall be taken.</p>	<p>The NSO cannot by law determine and provide the BIR with the list of major supermarkets with the highest annual gross sales in Metro Manila or in the region. It is prohibited from doing such acts under Section 4 of Commonwealth Act No. 501, which mandates the confidentiality of all information furnished to the NSO.</p>
<p>R.A. No. 10963</p> <p>“An Act Amending Sections 5, 6, 24, 25, 27, 31, 32, 33, 34, 51, 52, 56, 57, 58, 74, 79, 84, 86, 90, 91, 97, 99, 100, 101, 106, 107, 108, 109, 110, 112, 114, 116, 127, 128, 129, 145, 148, 149, 151, 155,</p>	<p>Reduced income tax rate of employees of Regional Headquarters (RHQs), Regional Operating Headquarters (ROHQs), Offshore Banking Units (OBUs), and Petroleum Service Contractors and Subcontractors.</p>	<p>The provision violates the equal protection clause under Section 1, Article III of the 1987 constitution, as well as the rule of equity and uniformity in the application of the burden of taxation. In line with this the overriding consideration is the</p>

TAX LAW	VETOED PROVISION	EXPLANATION FOR THE VETO
<p>171, 174, 175, 177, 178, 179, 180, 181, 182, 183, 186, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 232, 236, 237, 249, 254, 264, 269, and 288; Creating New Sections 51-A, 148-A, 150-A, 150-B, 237-A, 264-A, 264-B, and 265-A; and Repealing Sections 35, 62, and 89; All Under Republic Act No. 8424, Otherwise Known as the National Internal Revenue Code of 1997, as Amended, and for Other Purposes or the Tax Reform for Acceleration and Inclusion (TRAIN) Act”</p>	<p>Sec. 6 (F) of the enrolled bill that effectively maintains the special tax rate of 15% of gross income for the aforementioned employees, to wit:</p> <p>"Provided however, that existing RHQs/ROHQs, OBUs or Petroleum Service Contractors and Subcontractors presently availing of preferential tax rates for qualified employees shall continue to be entitled to avail of preferential tax rate for present and future qualified employees.”</p>	<p>promotion of fairness of the tax system for individuals performing similar work. Given the significant reduction in personal income tax, the employees of these firms should follow the regular tax rates applicable to other individual taxpayers.</p>
<p>(Signed by President Rodrigo Roa Duterte on December 19, 2017)</p>	<p>Sections 31 and Section 33 of the enrolled bill to wit:</p> <p>Section 31</p> <p>(2) Sale and delivery of goods to:</p> <p>(i) Registered enterprises within a separate customs territory as provided under special laws; and</p> <p>(ii) Registered enterprises within tourism enterprise zones as declared by the Tourism Infrastructure and Enterprise Zone Authority (TIEZA) subject to the provisions under Republic Act 9593 or the Tourism Act of 2009.</p>	<p>The provisions go against limiting the VAT zero-rating to direct exporters. The proliferation of separate customs territories, which include buildings, create significant leakages in our tax system. This makes the tax system highly inequitable and significantly reduces the revenues that could be better used for the poor. As to tourism enterprises, the current law only allows for duty- and tax-free importation of capital equipment, transportation equipment and other goods. The TIEZA law explicitly allows only duty- and tax-free importation</p>

TAX LAW	VETOED PROVISION	EXPLANATION FOR THE VETO
	<p>Section 33:</p> <p>(8) Services rendered to:</p> <p>I. registered enterprises within a separate customs territory as provided under special laws; and</p> <p>II. registered enterprises within tourism enterprise zones as declared by TIEZA subject to the provisions under Republic Act 9593 of the Tourism Act of 2009.</p>	<p>of capital equipment and other goods (in certain cases and subject to rules provided by the DOF). Thus, this provision actually grants a new incentive to suppliers of registered tourism enterprises. At any rate, the TIEZA law which is still in effect for two or more years can be used to avail of the above-mentioned incentives.</p>
	<p>Line 12 of Section 28:</p> <p>Exception from percentage tax of gross sales/ receipts not exceeding five hundred thousand pesos (P500,000).</p>	<p>The exemption would result in unnecessary erosion of revenues and would lead to abuse and leakage. The subject taxpayers under this provision are already exempted from the VAT; thus, the lower three percent percentage tax on gross sales or gross receipts is considered as their fair share in contributing to the revenue base of the country.</p>
	<p>Proviso under line 25, Section 43 of the enrolled bill, to wit:</p> <p>“Petroleum products, including naphtha, LPG, petroleum, coke, refinery fuel, and other products of distillation when used as input, feedstock, or as raw material in the</p>	<p>The provision runs the risk of being too general, covering all types of petroleum products, which may be subject to abuse by taxpayers, and thus lead to massive revenue erosion. At any rate, the tax code already identifies which petroleum</p>

TAX LAW	VETOED PROVISION	EXPLANATION FOR THE VETO
	<p>manufacturing of petrochemical products or in the refining of petroleum products or as replacement fuel for natural-gas-fired-combined cycle power plant [,] in lieu of locally extracted natural gas during the non-availability thereof, subject to the rules and regulations to be promulgated by the Secretary of Finance, per liter of volume capacity, zero (P0.00); furthermore that the by-product including fuel oil, diesel fuel, kerosene, pyrolysis gasoline, liquified petroleum gases, and similar oils having more or less the same generating power, which are produced in the processing of naphtha into petrochemical products shall be subject to the applicable excise tax specified in the section, except when such by-products are transferred to any of the local oil refineries through sale, barter or exchange, for the purpose of further processing or blending into finished products which are subject to excise tax under this section.”</p>	<p>products can be exempted.</p>
	<p>Lines 20 to 28 of Section 82 is vetoed to wit:</p>	<p>The provision effectively amends the Sin Tax Law</p>

TAX LAW	VETOED PROVISION	EXPLANATION FOR THE VETO
	<p>“Notwithstanding any provisions herein to the contrary, the incremental revenues from the tobacco taxes under this Act shall be subject to Section 3 of Republic Act 7171, otherwise known as ‘An Act to Promote the Development of the Farmer in the Virginia Tobacco Producing Provinces’, and Section 8 of Republic Act 8240, otherwise known as ‘An Act Amending Sections 138, 140 & 155 of the National Internal Revenue Code, as Amended, and for Other Purposes.”</p>	<p>or RA 10351 which provides for guaranteed funds for universal health care. The provision will effectively diminish the share of the health sector in the proposed allocation.</p>
<p>R.A. No. 11213</p> <p>“An Act Enhancing Revenue Administration and Collection by Granting an Amnesty on All Unpaid Internal Revenue Taxes Imposed by the National Government for Taxable Year 2017 and Prior Years with Respect to Estate Tax, Other Internal Revenue Taxes, and Tax on Delinquencies”</p> <p>(Signed by President Rodrigo Roa Duterte on February 14, 2019)</p>	<p>Item (b), Section 2 Items (d) and (e), Section 3 and the entire Title III, General Tax Amnesty.</p> <p>Section 6 of the enrolled bill on: the one-time declaration and settlement of estate taxes on properties subject of</p>	<p>The veto on the general tax amnesty was due to the absence of provisions in the Tax Amnesty Act “breaking down the walls of bank secrecy,” setting the legal framework for compliance with the international standards on the exchange of information for tax purposes and safeguarding against persons falsely declaring their assets or net worth.</p> <p>There is a need to apply the estate tax amnesty at every stage of the transfer of property, and to respect the rules of succession</p>

TAX LAW	VETOED PROVISION	EXPLANATION FOR THE VETO
	multiple unsettled estates.	under the Civil Code of the Philippines.
	Section 7 of the enrolled bill on the presumption of correctness of the estate tax amnesty returns.	The grant of amnesty is a privilege that may be open to abuse. Hence, the need to balance this privilege with accountability.
<p>R.A. No. 11467</p> <p>“An Act Amending Sections 109, 141, 142, 143, 144, 147, 152, 263, 263-A, 265, and 288-A, and Adding a New Section 290-A to Republic Act No. 8424, as Amended, Otherwise Known as the National Internal Revenue Code of 1997, and for Other Purposes”</p> <p>(Signed by President Rodrigo Roa Duterte on January 22, 2020)</p>	<p>Section 5, which amends Section 152, paragraph 2 of the NIRC:</p> <p>"SEC. 152. <i>Extent of Supervision Over Establishments Producing Taxable Output.</i> - The Bureau of Internal Revenue has authority to supervise establishments where articles subject to excise tax are made or kept. The Secretary of Finance shall prescribe rules and regulations in which the process of production shall be conducted insofar as may be necessary to secure a sanitary output and to safeguard revenue, such rules and regulations to safeguard revenue may allow the appointment of third parties to monitor production and removal processes</p>	<p>The provision unduly curtails the search and seizure powers of the BIR. The phrase “upon order of the court” unnecessarily requires the BIR, in the exercise of its mandate to examine, search, and seize under Section 171 of the NIRC, as amended, to secure an order from the court before its officers may be allowed to enter any house, building, or place where tobacco, heated tobacco, and vapor products are produced or kept, or are believed to be produced or kept. Such restriction does not exist with respect to any other taxable article.</p>

TAX LAW	VETOED PROVISION	EXPLANATION FOR THE VETO
	<p>and volumes, and the exclusion of exciseable goods from duty-free barter transactions.</p> <p>"In the case of tobacco products, any internal revenue officer may, in the discharge of his official duties, upon order of the court, enter any house, building or place, including those located within areas deemed as separate customs territories where articles subject to tax under this Title are produced or kept, or are believed by him upon reasonable grounds to be produced or kept, insofar as may be necessary to examine, discover or seize the same."</p>	
<p>R.A. No. 11534</p> <p>"An Act Reforming the Corporate Income Tax and Incentives System, Amending for the Purpose Sections 20, 22, 25, 27, 28, 29, 34, 40, 57, 109, 116, 204 and 290 of the National Internal Revenue Code of 1997, as</p>	<p>Increasing the Value-Added Tax (VAT)-exempt threshold on sale of real property.</p> <p>Ninety (90) day period for processing of general tax refunds.</p>	<p>The tax exemption is highly distorting and prone to abuse.</p> <p>This may cause damage or more delays to the prejudice of taxpayers, Legislature, DOF and BIR to come up with mechanism to streamline</p>

TAX LAW	VETOED PROVISION	EXPLANATION FOR THE VETO
<p>Amended, and Creating Therein New Title XIII, and for Other Purposes”</p> <p>(Signed by President Rodrigo Roa Duterte on March 26, 2021)</p>		<p>the processing of tax refunds in a separate tax administration bill.</p>
	<p>Definition of investment capital.</p>	<p>The definition of “investment capital” to exclude land and working capital, may lead to an underestimation of investment promotion performance.</p>
	<p>Redundant incentive for domestic enterprises.</p>	<p>The Special Corporate Income Tax (SCIT) for domestic enterprise, which is in lieu of all local and national taxes, is redundant, unnecessary, and weakens the fiscal incentives system.</p>
	<p>Allowing existing registered export enterprises prior to CREATE to avail of further extension of new incentives for the same activity.</p>	<p>The provision is fiscally irresponsible and utterly unfair to the ordinary taxpayer and to unincentivized enterprises. Registered business enterprises interested in further enjoying incentives must engage in new activities or projects incentivized in the Strategic Investment Priority Plan (SIPP).</p>
	<p>Limitations on the power of the Fiscal Incentives Review Board (FIRB).</p>	<p>The oversight functions of the FIRB will ensure the proper grant and monitoring of tax incentives. These powers must remain plenary over those of the Investment Promotion Agencies.</p>

TAX LAW	VETOED PROVISION	EXPLANATION FOR THE VETO
	Specific industries mentioned under activity tiers.	The CREATE Act must be kept flexible to be able to keep up with the changing times. Activities and projects should not be hard coded in the law so that we do not keep on incentivizing obsolete industries and close our doors to technological advances and industries of the future.
	Provision granting the President the power to exempt any investment promotion agencies (IPA) from the coverage of Title XIII of CREATE.	This disregards the huge steps taken to rationalize the fiscal incentives system. Exempting any investment promotion agency from the CREATE Act, may be used as an escape from the accountability measures institutionalized in that law and opens a wide path for discretion and capture by vested interests.
	Automatic approval of applications for incentives in case of inaction.	This runs counter to the declared policy to approve or disapprove applications based on merit. The FIRB or the IPAs, as the case may be, should be allowed to carefully review the application for tax incentives since these are privileges granted by the State. This important function should not be sacrificed for the sake of expediency.

SUPREME COURT TEMPORARY RESTRAINING ORDER ON BAYANIHAN 2

TAX LAW	SUBJECT OF THE TRO	ARGUMENT
<p>R.A. No. 11494</p> <p>(Signed by President Rodrigo Roa Duterte on September 11, 2020)</p> <p>An Act Providing for COVID-19 Response and Recovery Interventions and Providing Mechanisms to Accelerate the Recovery and Bolster the Resiliency of the Philippine Economy, Providing Funds Therefor, and for Other Purposes</p>	<p>The Supreme Court (SC) on January 5, 2021 issued a Temporary Restraining Order (TRO) directing the Secretary of Finance and the Commissioner of Internal Revenue to stop the enforcement of:</p> <ul style="list-style-type: none"> • Section 11 (f) and (g) of RA No. 11494 or the Bayanihan to Recover as One Act (Bayanihan 2); <p style="padding-left: 40px;"><i>"Sec. 11. Sources of Funding. - The enumerated subsidy and stimulus measures as well as all other measures to address the COVID 19 pandemic shall be funded from the following:</i></p> <p style="padding-left: 40px;">(a) 2020 GAA: Provided, XXX</p> <p style="padding-left: 40px;">(b) XXX;</p> <p style="padding-left: 40px;">(f) Amounts derived from the five percent (5%) franchise tax</p>	<ul style="list-style-type: none"> • The ruling responds to a petition filed by 14 licensed POGOs questioning the franchise tax. • According to the petitioners, Section 11 (f) and (g) of the Bayanihan to Recover as One Act (Bayanihan 2) "imposes new taxes in the guise of merely listing sources of funding and are, therefore, an aberration because the entire law does not create or refer to the imposition of any new tax." • It was reported that most of the justices favorably voting for the issuance of a TRO opined that the said provision on the imposition of taxes was a rider.

TAX LAW	SUBJECT OF THE TRO	ARGUMENT
	<p>on the gross bets or turnovers or the agreed pre-determined minimum monthly revenues from gaming operations, whichever is higher, earned by offshore gaming licensees, including gaming operators, gaming agents, service providers and gaming support providers;</p> <p>(g) Income tax, VAT, and other applicable taxes on income from non-gaming operations earned by offshore gaming licensees, operators, agents, service providers and support providers.”</p> <ul style="list-style-type: none"> • Bureau of Internal Revenue Regulation No. 30-2020 issued on October 30, 2020, which prescribes the rules and regulations to implement Section 11(f) and (g) of Republic Act No. 11494, otherwise known as the "Bayanihan to Recover as One Act" on the taxes derived from gaming and non-gaming operations as 	

TAX LAW	SUBJECT OF THE TRO	ARGUMENT
	<p>other sources of funding to address the COVID-19 Pandemic;</p> <ul style="list-style-type: none"> • Revenue Memorandum Circular No. 102-2017 issued on December 28, 2017, which clarifies the taxation of taxpayers engaged in Philippine Offshore Gaming Operations (POGO); and • Revenue Memorandum Circular No. 078-2018 issued on September 7, 2018, which provides guidelines on the registration of POGO and its accredited service providers. 	

BIR REVENUE REGULATIONS IMPLEMENTING THE TAX LAWS ENACTED IN THE 17th AND 18th CONGRESS

Republic Act 10963 (TRAIN Law)

No. of Issuance	Subject Matter	Date of Issue
RR No. 15-2021	Defers the implementation of RR No. 9-2021 relative to the imposition of 12% VAT on transactions covered by Section 106(A)(2)(a), Subparagraphs (3), (4) and (5), and Section 108(B), Subparagraphs (1) and (5), both of the National Internal Revenue Code of 1997, as amended	7/28/2021
RR No. 13-2021	Implements the penalty provisions under Sections 76, 77, 78, 79 and 80 of RA No. 10963 (TRAIN Law), amending Sections 254 and 264 of, and adding Sections 264-A, 264-B and 265-A to, the NIRC of 1997, as amended	6/23/2021
RR No. 10-2021	Amends pertinent provisions of Section 10 under RR No. 20-2018 relative to the outright exemption granted to the exportation of Sweetened Beverages products	6/17/2021
RR No. 9-2021	Amends certain provisions of RR No. 16-2005, as amended by RR No. 13-2018 and as further amended by RR No. 26-2018, to implement the imposition of 12% VAT on transactions covered under Section 106 (A)(2)(a) subparagraphs (3), (4), and (5), and Section 108(B) subparagraphs (1) and (5) of the NIRC of 1997, as amended by RA No. 10963 (TRAIN Law)	6/11/2021
RR No. 31-2020	Further amends the pertinent provisions of Revenue Regulations (RR) No. 11-2018, as previously amended	12/18/2020

No. of Issuance	Subject Matter	Date of Issue
	by RR No. 7-2019, specifically on the criteria for identifying the Top Withholding Agents	
RR No. 16-2020	Further suspends the due dates in the application of the ninety (90)-day period to process Value-Added Tax (VAT) refund/claim pursuant to Section 112 of the Tax Code of 1997, as amended by RA No. 10963 (TRAIN Law), for taxable quarters affected by the declaration of the national state of emergency	6/25/2020
RR No. 1-2020	Amends pertinent provisions of Section 8 under Revenue Regulations No. 11-2018	1/9/2020
RR No. 9-2019	Amends Sections 2, 3 and 7 of RR No. 5-2017 relative to the rules and regulations implementing RA No. 10754 entitled "An Act Expanding the Benefits and Privileges of Persons with Disability" relative to the tax privileges of PWD and tax incentives for establishments granting sales discount and prescribing the guidelines for the availment thereof, amending RR No. 1-2009	8/27/2019
RR No. 8-2019	Amends pertinent provisions of Sections 9 and 10 under RR No. 12-2018	6/25/2019
RR No. 7-2019	Amends pertinent provisions of Section 2 under RR No. 11-2018 specifically on the requirements for top withholding agents	6/13/2019
RR No. 2-2019	Implements the imposition of Excise Tax on Non-Essential Services introduced by RA No. 10963 (TRAIN Law)	3/19/2019
RR No. 1-2019	Further amends certain provisions of RR No. 2-98 as amended by RR No. 11-2018, which implemented the provisions of RA No. 10963 (TRAIN Law), relative to some changes in the rate of Creditable Withholding Tax on certain income payments	4/8/2019

No. of Issuance	Subject Matter	Date of Issue
RR No. 26-2018	Amends certain provisions of RR No. 13-2018 to implement the 90-day processing of claim for VAT refund under Section 112 (C) of the Tax Code of 1997, as amended by RA No. 10963 (TRAIN Law)	12/27/2018
RR No. 25-2018	Prescribes the regulations implementing VAT exemption on the sale of drugs and medicines prescribed for diabetes, high cholesterol and hypertension provided under the TRAIN Law	12/27/2018
RR No. 24-2018	Further amends Section 9 of Revenue Regulations No. 25-2003 relative to the determination by the Department of Energy whether the automobiles subject to Excise Tax exemption are Hybrid or Purely Electric Vehicles pursuant to the provisions of RA No. 10963 (TRAIN Law)	11/28/2018
RR No. 21-2018	Implements Section 249 (Interest) of the National Internal Revenue Code of 1997, as amended under Section 75 of RA No. 10963 (TRAIN Law)	9/14/2018
RR No. 20-2018	Provides the implementing rules and guidelines on the imposition of Excise Tax on sweetened beverages pursuant to the provisions of RA No. 10963 (TRAIN Law)	8/22/2018
RR No. 19-2018	Amends RR No. 13-2018 particularly on the use of invoices/receipts of previously-registered VAT taxpayers who are now non-VAT taxpayers	8/9/2018
RR No. 17-2018	Amends Section 13 of Revenue Regulations No. 12-2018 particularly on the valuation of gifts made in property	7/30/2018
RR No. 15-2018	Amends RR No. 8-2018 particularly on the due date for the updating of registration from VAT to Non-VAT	4/5/2018
RR No. 14-2018	Amends the provisions of RR No. 11-2018, particularly Sections 2 and 14 relative to withholding of Income Tax	4/5/2018

No. of Issuance	Subject Matter	Date of Issue
RR No. 13-2018	Prescribes the Regulations implementing the Value-Added Tax (VAT) provisions under RA No. 10963 (TRAIN Law), which further amends RR No. 16-2005 (Consolidated VAT Regulations of 2005), as amended	3/15/2018
RR No. 12-2018	Consolidates Revenue Regulations on Estate Tax and Donor's Tax incorporating the amendments introduced by RA No. 10963 (TRAIN Law)	3/15/2018
RR No. 11-2018	Amends certain provisions of RR No. 2-98, as amended, to implement further amendments introduced by RA No. 10963 (TRAIN Law) relative to withholding of Income Tax	3/15/2018
RR No. 9-2018	Prescribes the rules and regulations implementing the increase in the Stock Transfer Tax pursuant to RA No. 10963 (TRAIN Law)	2/26/2018
RR No. 8-2018	Implements the amended provisions on Income Tax pursuant to RA No. 10963 (TRAIN Law)	2/20/2018
RR No. 5-2018	Implements the adjustment of rates on Excise Tax on Automobiles pursuant to the provisions of RA No. 10963 (TRAIN Law), amending for the purpose Revenue Regulations No. 25-2003	1/15/2018
RR No. 4-2018	Provides the rules and regulations implementing the Documentary Stamp Tax rate adjustment under RA No. 10963 (TRAIN Law)	1/15/2018
RR No. 3-2018	Provides the revised tax rates on Tobacco Products pursuant to the provisions of RA No. 10963 (TRAIN Law), amending for the purpose Revenue Regulations No. 17-2012	1/15/2018
RR No. 2-2018	Provides the revised tax rates and other implementing guidelines on Petroleum Products pursuant to the provisions of RA No. 10963 (TRAIN Law)	1/15/2018

No. of Issuance	Subject Matter	Date of Issue
RR No. 1-2018	Provides the revised tax rates on Mineral Products pursuant to the provisions of RA No. 10963 (TRAIN Law), amending for the purpose Revenue Regulations No. 13-94	1/15/2018
RR No. 5-2017	Prescribes the rules and regulations implementing RA No. 10754 [An Act Expanding the Benefits and Privileges of Persons with Disability (PWD)] relative to the tax privileges of persons with disability and tax incentives for establishments granting sales discount, and the guidelines for the availment, amending RR No. 1-2009	4/20/2017

Republic Act 11213 (Tax Amnesty Act)

No. of Issuance	Subject Matter	Date of Issue
RR No. 32-2020	Further amends Revenue Regulations No. 4-2019, as amended, by extending the period of availment of Tax Amnesty on Delinquencies until June 30, 2021. RR 32-2020	12/21/2020
RR No. 15-2020	Further amends RR No. 4-2019, as amended, relative to the period and manner of availment of Tax Amnesty on Delinquencies	6/19/2020
RR No. 5-2020	Amends RR No. 4-2019 relative to the availment period for the Tax Amnesty on Delinquencies	3/23/2020
RR No. 6-2019	Implements the provisions of Estate Tax Amnesty pursuant to Republic Act No. 11213 (Tax Amnesty Act)	5/31/2019
RR No. 4-2019	Implements the Rules and Regulations of RA No. 11213 (Tax Amnesty Act), Providing for the Guidelines on the Processing of Tax Amnesty Application on Tax Delinquencies	4/8/2019

Republic Act 11256 (Gross International Reserves)

No. of Issuance	Subject Matter	Date of Issue
RR No. 4-2020	Implements the provisions of RA No. 11256, otherwise known as "An Act to Strengthen the Country's Gross International Reserves, amending for the purpose Sections 3 and 151 of the NIRC, as amended, for other purposes"	2/18/2020

Republic Act 11346 and 11467 (Excise Tax and VAT)

No. of Issuance	Subject Matter	Date of Issue
RR No. 18-2021	Prescribes the Consolidated Revenue Regulations on the affixture of Internal Revenue Stamps on imported and locally manufactured cigarettes, heated tobacco products and vapor products for domestic sale or for export and the use of the Enhanced Internal Revenue Stamp Integrated System (Enhanced IRSIS) for the ordering, distribution, monitoring, report generation and incorporating the strict supervision of production, release, affixture, inventory and sale of cigarettes	9/10/2021
RR No. 7-2021	Prescribes the rules and regulations to implement the provisions of RA Nos. 11346 and 11467 relative to Excise Tax on alcohol products, tobacco products, heated tobacco products, vapor products and disposition of Excise Tax collection	5/18/2021
RR No. 18-2020	Implements Section 1 of Republic Act (RA) No. 11467, further amending Section 109 (AA) of the NIRC of 1997, as amended by RA No. 10963 (TRAIN Law), providing for VAT Exemption on the sales and importation of drugs and medicines prescribed for diabetes, high cholesterol, hypertension, cancer, mental illness, tuberculosis and kidney diseases.	7/8/2020

Republic Act 11534 (CREATE Act)

No. of Issuance	Subject Matter	Date of Issue
RR No. 21-2021	Amends certain provisions of RR No. 16-2005, as amended by RR Nos. 4-2007, 13-2018, 26-2018 and 9-2021 to implement Sections 294 (E) and 295 (D), Title XIII of the NIRC of 1997, as amended by RA No. 11534 (CREATE Act), and Section 5, Rule 2 and Section 5, Rule 18 of the CREATE Act Implementing Rules and Regulations	12/7/2021
RR No. 8-2021	Amends certain provisions of RR No. 4-2021, which implemented the VAT and Percentage Tax provisions under RA No. 11534 (CREATE Act)	6/11/2021
RR No. 5-2021	Implements the new Income Tax rates on the regular income of corporations, on certain passive incomes, including additional allowable deductions from Gross Income of persons engaged in business or practice of profession pursuant to RA No. 11534 (Corporate Recovery and Tax Incentives for Enterprises Act or CREATE Act), which further amended the NIRC of 1997	4/8/2021
RR No. 4-2021	Implements the provisions on Value-Added Tax (VAT) and Percentage Tax under RA No. 11534 (Corporate Recovery and Tax Incentives for Enterprises Act or CREATE Act), which further amended the NIRC of 1997, as amended, as implemented by RR No. 16-2005, as amended	4/8/2021
RR No. 3-2021	Prescribes the Rules and Regulations to implement Section 3 of RA No. 11534 (Corporate Recovery and Tax Incentives for Enterprises Act or CREATE Act), amending Section 20 of the NIRC of 1997, as amended	4/8/2021
RR No. 2-2021	Amends certain provisions of RR No. 2-98, as amended, to implement the amendments introduced by RA No. 11534 (Corporate Recovery and Tax Incentives for Enterprises Act or CREATE Act) to the NIRC of	4/8/2021

No. of Issuance	Subject Matter	Date of Issue
	1997, as amended, relative to the Final Tax on certain passive income	

Republic Act 11569 (Estate Tax Amnesty Extension)

No. of Issuance	Subject Matter	Date of Issue
RR No. 17-2021	Amends certain provisions of RR No. 6-2019 to implement the extension of the Estate Tax Amnesty pursuant to RA No. 11569, which amended RA No. 11213 (Tax Amnesty Act)	8/3/2021

Republic Act 11590 (POGO Tax Regime)

No. of Issuance	Subject Matter	Date of Issue
RR No. 20-2021	Implements RA No. 11590, otherwise known as an "Act Taxing Philippine Offshore Gaming Operations, Amending for the Purpose Sections 22, 25, 27, 28, 106, 108 and Adding New Sections 125-A and 288(G) of the NIRC of 1997, as Amended, and for Other Purposes"	12/1/21

Republic Act 11635 (Proprietary Educational Institutions and Non-profit Hospitals)

No. of Issuance	Subject Matter	Date of Issue
RR No. 3-2022	Implements the provisions of RA No. 11635, titled "An Act Amending Section 27 (B) of the National Internal Revenue Code of 1997, as Amended, and for Other Purposes" on the income taxation of proprietary educational institutions and hospitals which are non-profit	4/08/2022
RR No. 14-2021	Suspends the implementation of certain provisions of RR No. 5-2021 relative to taxation of proprietary educational institutions	7/28/2021

CUSTOMS ISSUANCES RELATING TO TAX LAWS PASSED IN THE 17th AND 18th CONGRESS

R.A. No. 10963 – TRAIN Law

Joint Circular No. 001-2019 (July 5, 2019): *Prescribing the Implementing Guidelines of the Fuel Marking Program Pursuant to Republic Act (RA) No. 10963, otherwise known as the “Tax Reform for Acceleration and Inclusion (TRAIN) Law.”*

In relation to Sections 148-A, 151, 157, 171, 172 and 265-A of the TRAIN Law, this circular implements the Fuel Marking Program. Section 4 of this JC outlines the responsibilities of Parties under the program, including the Bureau of Customs (BOC); importer/ consignee/ manufacturer; and fuel marking provider (FMP). This also contains the guidelines in the process of marking petroleum products, among others.

Customs Memorandum Circular No. 46-2021 (February 22, 2021)

This circular disseminates DOF-BOC-BIR JC 01-2021, which provided supplemental guidelines on the conduct of Random Field and Confirmatory Testing on gasoline, diesel and kerosene found in warehouses, storage tanks, gas stations and other retail outlets, and in such properties or equipment, including mechanism of transportation, of persons engaged in the sale, delivery, trading, transportation, distribution, or importation of fuel for domestic market.

R.A. No. 11467 – Sin Tax Law of 2020 (Alcohol/Tobacco)

Management Information Systems and Technology Group (MISTG) Memo No. 01-2021 (January 4, 2021)

Regarding the enactment of RA 11467, this memo informed stakeholders the updating of the excise tax rates for the products covered by RA 11467 in the E2M System effective 5 January 2021. This memo reiterated the importation of the covered products shall comply with the proper importation procedure as prescribed by the BOC including the presentation of the Authority to Release Imported Goods (ATRIG) by the BIR pursuant to RMO No. 35-2022, and circularized in CMO No. 34-2019, and subject to the payment of the corresponding excise taxes, VAT, customs duties, as may be applicable.

R.A. No. 11534 – CREATE Law

Customs Memorandum Circular No. 114-2021 (May 28, 2021)

With reference to RR. No. 4-2021 on the effectivity of RA 11534, new procedural codes have been created in the E2M System.

R.A. No. 11469 – Bayanihan I

Customs Memorandum Order No. 10-2020 (April 8, 2020)

In order to prevent congestion at the ports, this memo provided for the rules on summary abandonment proceedings during Enhanced Community Quarantine pursuant to Section 1, Rule X of the Joint Administrative Order No. 20-01.

Customs Administrative Order (CAO) 07-2020 (March 30, 2020): *Tax and Duty-Exempt Importations under Section 4(o) of “Bayanihan to Heal as One Act”*

This memo covers the importations of supplies and equipment provided in Section 4, paragraph (o) of RA 11469. Manufacturers included in the Master List of the Department of Trade and Industry (DTI), and other incentive granting bodies of the National Government may avail of the tax and duty exemption provided under Section 4(o) of RA 11469 for their importation of materials necessary for the production of health equipment and supplies deemed as critical or needed (Section 5). This memo ordered the expeditious release of donated medical equipment and supplies deemed as critical (Section 7.2).

R.A. No. 11519 – Bayanihan II

Customs Memorandum Circular No. 276-2020 (November 9, 2020)

In compliance with Section 4(cc) of RA 11519, this CMC contains the certification of the DTI that personal protective equipment (PPE) are not locally available.

Customs Administrative Order No. 12 – 2020 (September 18, 2020): *Implementing Rules and Regulations for Section 4(S), 4(CC), 4(ZZZ), and Section 18 of Bayanihan to Recover as One Act”*

This CAO covers importations of health products, equipment, or supplies in Section 4(S), 4(CC), 4(ZZZ), and Section 18 of RA 11519. These goods are deemed necessary to aid in the COVID-19 public health emergency and shall be exempt from duties, taxes, and fees. Also included in this memo is the process on how to refund duties and taxes collected by the Bureau since Bayanihan I expired beginning 25 June 2020.

FIRB RESOLUTIONS IMPLEMENTING R.A. NO. 11534 (CREATE ACT)

Republic Act No. 11534 or the CREATE law has expanded the power of the current Fiscal Incentives Review Board (FIFB) from an overseer of tax subsidies for government agencies and government-owned and controlled corporations (GOCCs) to a grand policymaker, regulator, and administrator relative to the grant of tax subsidies to government agencies and tax incentives by IPAs and other incentives-administering entities. With the enactment of CREATE, the FIRB is now granted vast power to ensure that the Investment Promotion Agencies (IPAs) and other concerned government agencies grant and monitor not only tax subsidies but also tax incentives.

FIRB Resolution	Subject Matter	Date Adopted
FIRB Resolution No. 006-22	Clarifying the period of imposition of penalty for violating the conditions prescribed under FIRB Resolution 19-21	March 21, 2022
FIRB Resolution No. 004-22	Denying the request of PEZA for the FIRB to recommend to the President the lifting of the moratorium on the declaration of ecozones in Metro Manila as provided for under AO 18, s. 2019	February 21, 2022
FIRB Resolution No. 003-22	Denying the request of PEZA and its enterprises to operate under WFH arrangement without the 10% onsite requirement until 12 September 2022	February 21, 2022
FIRB Resolution No. 001-22	Approving the endorsement of the SIPP by the BOI to the President for approval	February 21, 2022
FIRB Resolution No. 24-21	Approving the request of the BOI to implement temporary measures for exceptional circumstances that affect Registered Business Enterprises (RBEs)	October 15, 2021

FIRB Resolution	Subject Matter	Date Adopted
FIRB Resolution No. 23-21	Denying the request of PEZA and its enterprises to be exempted from WFH arrangement under FIRB 19-21	October 15, 2021
FIRB Resolution No. 19-21	WFH arrangement for RBEs in the Information Technology-Business Process Management (IT-BPM) sector	August 2, 2021
FIRB Resolution No. 14-21	Authorizing the FIRB Technical Committee Members to appoint alternates in case the principal member is not available to perform his or her duties to ensure unhampered delivery of services	June 2, 2021
FIRB Resolution No. 13-21	Authorizing the Head of FIRB Secretariat to act on inquiries and represent the FIRB	June 2, 2021
FIRB Resolution No. 12-21	Designating selected FIRB Technical Committee Members to act on tax subsidy applications	June 2, 2021
FIRB Resolution No. 11-21	Authorizing the FIRB Technical Committee Chairperson to require IPAs and OGAs to submit tax incentives data	June 2, 2021
FIRB Resolution No. 10-21	Assigning certain functions to FIRB Technical Committee Members	June 2, 2021
FIRB Resolution No. 06-21	Prescribed forms and processes for the application for registration and incentives	April 14, 2021
FIRB Resolution No. 05-21	Transitional SIPP	April 14, 2021
FIRB Resolution No. 04-21	FIRB Technical Committee composition and functions	April 14, 2021

THE OFFICIAL DEVELOPMENT ASSISTANCE (ODA) IN THE TIME OF COVID-19

The past 2 years had been a kaleidoscope of confusion, anxiety, dread and loss. Looking back now, the COVID 19 pandemic brought out both the best and worst in all of us as we tried to survive a viral holocaust on a global scale and did our best to keep our wits, our livelihood, our lives. During the prolonged lock downs, we saw things that we never thought we would experience in real life. It was unprecedented. We were in a war against something we couldn't perceive through our senses but could be felt through fear and panic.

One of the most searing images of the pandemic is how it brought out the heroes in us. We were able to view up-close how our healthcare professionals and medical volunteers made sacrifices to save lives. Meanwhile, we have our policy makers, think tanks and government executives trying to balance the extremely difficult tasks of containing the viral transmission and keeping the nation's well-being and economy afloat.

COVID 19 crippled not only us, but all nations. We were not prepared for it. Thus, in order to support the various programs and projects for COVID-19 response, the Government of the Philippines (GPH) entered into a total of 25 loan agreements under the Official Development Assistance¹ (ODA) worth US\$9.08 billion (US\$8.16 for 20 program loans and US\$915 million for 5 project loans)². Of the US\$9.08 billion, US\$5.82 billion (64%) was disbursed as of end 2020, and an additional US\$200 million was disbursed from a program loan signed in

¹ Republic Act No. 8182, otherwise known as the "*Official Development Act (ODA) of 1996*", is a loan or grant administered with the objective of promoting sustainable social and economic development and welfare of the Philippines. It must be contracted with governments of foreign countries with whom the Philippines has diplomatic, trade relations or bilateral agreements, or which are members of the United Nations, their agencies, and international or multilateral lending institutions.

² NEDA ODA Portfolio Review Report for CY 2020

2019 to support COVID-19 response. These ODA programs were secured to augment the government's pandemic response, such as the procurement and delivery of vaccines, support for the emergency cash assistance program, provision of medical supplies and equipment, construction of isolation and quarantine facilities, and strengthening the capacity of existing health facilities.

The year 2020 was the height of the COVID 19 pandemic, and data will show how the GPH promptly responded to the call of extraordinary emergency. In NEDA's 2020 Official Development Assistance Portfolio Review Report, the total ODA portfolio as of December 2020 increased by US\$9.76 billion (46.63%), from US\$20.93 billion (for 81 loans and 268 grants) in 2019 to US\$30.69 billion (for 106 loans and 251 grants) in 2020. Proceeds from ODA in the portfolio supported 93 loan-assisted programs and projects and 251 grant-assisted projects.

As of September 2021³, our biggest sources of ODA loans from bilateral partners are Japan in the amount of US\$14,139.49 million or 72% of the total ODA Loan portfolio; European Union with US\$3,049.874 million or 15%; and China with US\$1,185.183 million or 6%. Over the same period, multilateral Development Partners (DP) extended US\$33,277.16 million of ODA loans, with the Asian Development Bank (ADB) as the top multilateral lender to the GPH amounting to US\$18,376.11 million worth of financial support (29.80%), followed by the World Bank and the Asian Infrastructure and Investment Bank. Such extensive bilateral borrowings have been instrumental in allowing the GPH to spend around 5% of GDP for infrastructure to spur economic growth, and in safeguarding development gains during the pandemic.

³ Data on Official Development Assistance (ODA) to the Philippines (2001-2021) by the Department of Finance – International Finance Group (DOF-IFG) signed by Undersecretary Mark Dennis Y.C. Joven dated 7 October 2021.

To complement the ODA loans, the GPH availed of grant assistance to improve institutional capacity, establish organizational or policy reforms, streamline processes and systems of GPH agencies, and formulate masterplans and feasibility studies. Grant assistance comes in the form of technical assistance (policy/thematic studies, studies for project preparation, advisory services), emergency/relief, technical cooperation (consultants, experts, training, and other forms of capacity building, capital grants (facility, equipment, and infrastructure), and mixed or having components belonging to different categories. Our top grant providers⁴ are the USA, comprising 32.92% of the total grants portfolio, European Union with 13.84%, and the UN System⁵ with 12.48%. Such grants were focused on Social Reform and Community Development (SRCD)⁶ and the Governance and Institutions Development (GID)⁷ sectors.

Moreover, the GPH has received grant⁸ assistance from the eight largest providers of non-capital grants in the country. These are the Asian Development Bank (ADB), Australian Department of Foreign Affairs and Trade (DFAT), European Union (EU), Japan International Cooperation Agency (JICA), Korea International Cooperation Agency (KOICA), United Nations Development Programme (UNDP), United States Agency for

⁴ NEDA ODA Portfolio Review Report for CY 2020

⁵ UN System is composed of Food and Agriculture Organization (FAO), International Fund for Agriculture Development (IFAD), IOM, UN HABITAT, UNDP, UNESCO, UNFPA, UNICEF, UNIDO, UNOPS, WFP, and World Health Organization (WHO). Loans under the UN System refer to IFAD Loans.

⁶ The components under the SRCD are education, technical and vocational training, arts, culture, maternal and child health services, hospital services, nutrition and population, social welfare and development, multi-purpose and school buildings, potable water supply, and water, sanitation and hygiene.

⁷ The key activities under the GID are tax reforms, human resource development and management, judicial reforms and local governance.

⁸ The Organization for Economic Co-operation and Development (OECD defines grants as “transfers made in cash, goods or services for which no repayment is required”.

International Development (USAID), and World Bank (WB). Such grants were focused on the delivery and/or achievement of results anchored on recurring themes on inclusive economic growth, infrastructure, human development, and rural development.

The NEDA report also stated that the GPH's active ODA portfolio reached US\$30.69 billion in 2020, which is a 46.6% increase from the previous US\$20.93 billion in 2019. It consists of 30 program loans, 76 project loans and 251 grants. Among these, 20 program loans, 14 project loans, and 25 grants were signed in 2020.

As of 2020, Japan remained as the country's overall top provider of ODA with US\$11.18 billion (36.4%) for 30 loans and 15 grants, followed by the Asian Development Bank (ADB) with US\$8.75 billion (29%) for 31 loans and 21 grants, and the World Bank with US\$6.44 billion (21%) for 22 loans and 7 grants. Total assistance from the three DPs accounted for 86% of the ODA portfolio as of 2020. Table 1 provides for the percentage distribution of active ODA by fund source.

Table 1. ODA by Fund Source in US\$ Million

Fund Source	Loans	Grants	Total Count	Loan Net Commitment (in US\$ Million)	Grant Amount (in US\$ Million)	Total ODA (in US\$ Million)	Percent Share on Amount
Japan ⁹	30	15	45	11,110.14	74.67	11,184.81	36.44
ADB	31	21	52	8,641.91	110.33	8,752.24	28.52
WB	22	7	29	6,405.30	29.80	6,435.10	20.97
AIIB	2	-	2	957.60	-	957.60	3.12
Korea ¹⁰	7	14	21	731.77	78.13	809.90	2.64
China	3	2	5	493.08	127.66	620.74	2.02
USA	-	36	36	-	555.78	555.78	1.81
France	4	3	7	451.09	1.71	452.80	1.48
UN System	5	103	108	151.82	210.61	362.43	1.18

⁹ Japan is composed of JICA and the Embassy of Japan (i.e. non-project grant aid).

¹⁰ Korea is composed of KOICA, Korea Rural Economic Institute, and Ministry of Agriculture, Food and Rural Affairs – Education, Promotion and Information Service.

Fund Source	Loans	Grants	Total Count	Loan Net Commitment (in US\$ Million)	Grant Amount (in US\$ Million)	Total ODA (in US\$ Million)	Percent Share on Amount
EU	-	6	6	-	233.71	233.71	0.76
Australia	-	18	18	-	176.77	176.77	0.58
Italy	1	2	3	31.21	6.24	37.45	0.12
Germany	-	3	3	-	31.71	31.71	0.10
OFID	1	-	1	30.00	-	30.00	0.10
Netherlands	-	6	6	-	21.36	21.36	0.07
Canada	-	3	3	-	14.52	14.52	0.05
Spain	-	6	6	-	10.55	10.55	0.03
New Zealand	-	4	4	-	4.25	4.25	0.01
Switzerland ¹¹	-	1	1	-	-	-	-
UK ¹²	-	1	1	-	-	-	-
Grand Total	106	251	357	29,003.92	1,687.80	30,691.72	100.00

As for Sectoral Distribution, Table 2 shows that for the 59 new ODA loans and grants in 2020, the governance and institutions development (GID) sector recorded the highest share amounting to US\$5.04 billion (45%), followed by the social reform and community development (SRCD) sector (31%). The infrastructure development sector came in third (16%).

Table 2. Distribution Per Sector of New ODA Loans and Grants in 2020

Sector	Loans	Loan Net Commitment (in US\$ Million)	Grant Count	Grant Amount (in US\$ Million)	Total Count	Total ODA (in US\$ Million)	Percent Share on Amount
GID	13	4,931.56	4	105.96	17	5,037.52	45.12
SRCD	11	3,403.12	3	22.63	14	3,425.75	30.69
INFRA ¹³	7	1,830.68	1	-	8	1,830.68	16.40
AARNR ¹⁴	2	770.00	17	11.57	19	781.57	7.00

¹¹ This excludes the grant amount of the Switzerland-assisted Trade Capacity Building Market Study – Philippines due to unavailability of data.

¹² This excludes the grant amount of the UK-assisted Global Future Cities due to unavailability of data.

¹³ Components under Infrastructure Development are power, energy, electrification, information communications technology, air, land (roads and bridges), rail and water transportation, flood control and drainage, solid waste management, water supply and sanitation, and other public works (e.g. public markets, bus terminals).

¹⁴ Agriculture, Agrarian Reform, and Natural Resources include farm-to-market roads and bridges, irrigation systems/facilities, agriculture and enterprise development, agricultural credit, multi-purpose buildings, flood protection, solar dryers, warehouses, potable water supply, watershed conservation,

Sector	Loans	Loan Net Commitment (in US\$ Million)	Grant Count	Grant Amount (in US\$ Million)	Total Count	Total ODA (in US\$ Million)	Percent Share on Amount
ITT ¹⁵	1	88.28	-	-	1	88.28	0.79
Grand Total	34	11,023.64	25	140.16	59	11,163.80	100.00

As for ODA Distribution by Implementing/Executing Agency (IA/EA), the DOF, as the borrower or as signatory on behalf of the GPH, accounted for the largest share (30%) of the active ODA portfolio in 2020. It consisted of 26 loans (4 project loans and 22 policy-based program loans) amounting to US\$9.21 billion, and 3 grants (2 technical assistance and 1 debt swap facility) amounting to US\$25.08 million. Of the 26 loans, there were 17 loans that were used for COVID-19 response. This is followed by the Department of Transportation (DOTr) with 28% (US\$8.59 billion for 21 loans and 4 grants, and the Department of Public Works and Highways (DPWH) with 16% (US\$4.87 billion for 23 loans and 9 grants).

In total, ODA received by these top three agencies constitute 74% (US\$22.69 billion) of the entire ODA portfolio as shown in Table 3.

Table 3. ODA Distribution by Implementing/Executing Agency

IA	Loans	Grants	Total Count	Loan Net Commitment (in US\$ Million)	Grant Amount (in US\$ Million)	Total ODA (in US\$ Million)	Percent Share on Total ODA
DOF	26	3	29	9,209.68	25.08	9,234.76	30.09
DOTr	21	4	25	8,577.51	7.50	8,585.01	27.97
DPWH	23	9	32	4,700.87	167.54	4,868.41	15.86
DSWD	8	7	15	2,739.00	37.87	2,776.87	9.05
DepEd	2	11	13	600.00	136.96	736.96	2.40

forest management and agro-forestry, agribusiness, and environmental management (e.g. climate change, disaster risk reduction).

¹⁵ Industry, Trade, and Tourism include trade and investment, environmental technologies in industries, and microfinance and microenterprise development.

IA	Loans	Grants	Total Count	Loan Net Commitment (in US\$ Million)	Grant Amount (in US\$ Million)	Total ODA (in US\$ Million)	Percent Share on Total ODA
DA	4	28	32	612.70	49.07	661.77	2.16
DAR	4	1	5	484.37	2.65	487.02	1.59
DOH	2	20	22	225.00	252.40	477.40	1.56
DOLE	1	2	3	400.00	16.47	416.47	1.36
MWSS*	3	-	3	404.57	-	404.57	1.32
DP - Implemented ¹⁶	-	59	59	-	389.41	389.41	1.27
NIA*	4	-	4	348.05	-	348.05	1.13
LANDBANK*	2	4	6	322.17	18.57	340.74	1.11
OTHER IAs ¹⁷	-	50	50	-	267.07	267.07	0.87
DENR	2	15	17	145.52	79.16	224.68	0.73
Multi-agency	-	14	14	-	135.63	135.63	0.44
BOC*	1	-	1	88.28	-	88.28	0.29
LGU-Implemented ¹⁸	-	13	13	-	78.60	78.60	0.25
DTI	1	4	5	62.90	7.50	70.40	0.23
LWUA*	1	2	3	60.00	3.00	63.00	0.21
PCC*	1	-	1	23.30	-	23.30	0.07
DOE	-	2	2	-	11.15	11.15	0.03
DILG	-	3	3	-	2.17	2.17	0.01
Grand Total	106	251	357	29,003.92	1,687.80	30,691.72	100.00

* Metropolitan Waterworks and Sewerage System (MWSS), National Irrigation Authority (NIA), Landbank of the Philippines (LANDBANK), Bureau of Customs (BOC), Local Water Utilities Administration (LWUA), Philippine Competition Commission (PCC).

¹⁶ Development Partner - Implemented projects are grants that are administered directly by the DPs including Australia, Canada, EU, International Organization for Migration (IOM), KOICA, Netherlands, UN Habitat, UNDP, United Nations Educational, Scientific and Cultural Organization (UNESCO), United Nations Population Fund (UNFPA), United Nations Industrial Development Organization (UNIDO), United Nations Office for Project Service (UNOPS), and World Food Programme (WFP).

¹⁷ Other Implementing Agencies include the following: Bangsamoro Autonomous Region in Muslim Mindanao (BARMM) with 8 projects; NEDA with 7 projects; Climate Change Commission (CCC), Commission on Human Rights (CHR) and Securities and Exchange Commission (SEC) with 3 projects each; Council for the Welfare of Children (CWC), Mindanao Development Agency (MinDA), Philippine Association of Water Districts (PAWD) and Commission on Population and Development (POPCOM) with 2 projects each; and Bureau of Internal Revenue (BIR), Bangko Sentral ng Pilipinas (BSP), COA, Department of Science and Technology (DOST), Department of Tourism (DOT), Early Childhood Care and Development (ECCD) Council, Metropolitan Cebu Water District (MCWD), National Nutrition Council (NNC), National Water Resources Board (NWRB), Philippine Commission on Women (PCW), Partnerships in Environmental Management for the Seas of East Asia (PEMSEA), Philippine National Police (PNP), Public Private Partnership (PPP) Center, Supreme Court (SC), and Technical Education and Skills Development Authority (TESDA) with 1 project each.

¹⁸ LGU-Implemented projects are grants that are administered by the LGUs in the National Capital Region (NCR), BARMM, Cordillera Administrative Region (CAR), Regions 2, 3, 4A, 4B, 5, 6, 7, 9, 11, 12 and 13.

In sum, the total ODA portfolio as of December 2020 increased by US\$9.76 billion (46.63%), from US\$20.93 billion (for 81 loans and 268 grants) in 2019 to US\$30.69 billion (for 106 loans and 251 grants) in 2020. Proceeds from ODA in the portfolio supported 93 loan-assisted programs and projects and 251 grant-assisted projects.

Furthermore, the total cost of the 67 loan-assisted projects, as approved by the Investment Coordination Committee (ICC), amounted to Php2.13 trillion, of which Php477.10 billion (22.38%) was funded using government appropriations. The percent share of each fund category to the total cost of the entire portfolio is shown in Table 4.

Table 4. Share of Various Fund Categories to the Project Loans Portfolio

Fund Category	Amount (in Php million)	Percent Share to Total Portfolio
Loan Proceeds	1,607,024.25	75.37
GPH Counterpart	477,096.78	22.38
Private Sector Counterpart	39,565.31	1.86
Local Government Unit/ Beneficiary Counterpart	7,420.08	0.35
Grant Proceeds	989.48	0.05
Total Project Cost	2,132,095.90	100.00

EPILOGUE

The Government of the Philippines has been a recipient of ODA for both loans and grants since 1957. Since ODA constitutes public resources for public use, our government's accountability encompasses planning, programming, and implementation, i.e. spending things right and spending on the right things, transparency and sustainability. This is covered by our stakeholders namely the DOF, NEDA, Commission on Audit and the *Bangko Sentral ng Pilipinas*.

The imposition of community quarantines in the entire country due to COVID-19 largely contributed to the delay in the implementation of 59 ODA programs and projects. These include securing visas for foreign nationals engaged with the project; deployment of foreign/local staff due to travel restrictions; delays in materials/service delivery, deployment in manpower, and additional cost related to health and safety measures; procurement delays; securing permits/clearance/approvals of government/development partners; budget cuts/realignment of funds; delays in contract implementation and suspension of project activities due to the enhanced community quarantine.

With the resumption of economic activities nationwide, the opening of international borders, low incidents of COVID-19 cases, and the recent 2022 National Elections, we expect that these projects would soon be completed. This would augur well for both the country's economic rehabilitation and the people's well-being, who have just started to come around after battling with personal and financial challenges. As of now, things are looking better and we're finally able to see the silver lining after years of toughing out an invisible enemy. The road to recovery may be difficult but our resilience will certainly bring us there, probably still with our masks on and disinfectants on hand, as a proactive way of preventing the possible onslaught of another pandemic.

PHILIPPINE TAX TREATIES

Tax Treaties are conventions or formal agreements between sovereign states that confer rights and obligations to the contracting parties and to persons covered by such treaties. These Agreement or Treaties are entered into between and among countries to mitigate the effects of double taxation, thereby preventing a situation in which both states levy taxes on the same income. Tax Treaty may cover income taxes, inheritance taxes, value-added taxes, or other taxes. Tax Treaties are also aimed to: a) improve coordination between states; b) collect taxes and prevent tax avoidance and tax evasion; c) exchange of information; d) set the basis of mutual agreement procedure; e) set non-discriminatory provisions; f) open direct communication channels between the two tax administration; and g) decrease the vagueness, thereby increasing the certainty regarding the other state's domestic law for better mutual investment and trade.

The Senate Tax Study and Research Office, in its capacity as the technical arm of the Committee on Ways and Means, is mandated to assist in the review and disposition of "all matters relating to revenue generally; taxes and fees; tariffs; loans and other sources and forms of revenue" – *Rule X, Section 13 (5)* – including tax treaties. In accordance with Section 21 of the 1987 Philippine Constitution, these tax treaties or conventions only become valid and effective upon concurrence by at least two-thirds of all the Members of the Senate.

No.	Country	Effectivity	Date and Venue of Signature
1.	Australia	January 1, 1980	May 11, 1979 Manila, Philippines
2.	Austria	January 1, 1983	April 4, 1981 Vienna, Austria
3.	Bahrain	January 1, 2004	November 7, 2001 Manila, Philippines

No.	Country	Effectivity	Date and Venue of Signature
4.	Bangladesh	January 1, 2004	September 8, 1997 Manila, Philippines
5.	Belgium	January 1, 1981	October 2, 1976 Manila, Philippines
		January 1, 2000	May 11, 1996 Manila, Philippines
6.	Brazil	January 1, 1992	September 29, 1983 Brasilia, Brazil
7.	Canada	January 1, 1977	March 11, 1976 Manila, Philippines
8.	China	January 1, 2002	November 18, 1999 Beijing, China
9.	Czech	January 1, 2004	November 13, 2000 Manila, Philippines
10.	Denmark	January 1, 1998	June 30, 1995 Copenhagen, Denmark
11.	Finland	January 1, 1982	October 13, 1978 Manila, Philippines
12.	France	January 1, 1978	January 9, 1976 Kingston, Jamaica
		January 1, 1998	June 26, 1995 Paris, France
		January 1, 2012	November 25, 2011 Manila, Philippines
13.	Germany	January 1, 1985	July 22, 1983 Manila, Philippines
		January 1, 2016	September 9, 2013 Berlin
14.	Hungary	January 1, 1998	June 13, 1997 Budapest, Hungary
15.	India	January 1, 1995	February 12, 1990 Manila, Philippines
16.	Indonesia	January 1, 1983	June 18, 1981 Manila, Philippines
17.	Israel	January 1, 1997	June 9, 1992 Manila, Philippines
18.	Italy	January 1, 1990	December 5, 1980 Rome, Italy
19.	Japan	January 1, 1981	February 13, 1980 Tokyo, Japan

No.	Country	Effectivity	Date and Venue of Signature
		January 1, 2009	December 9, 2006 Manila, Philippines
20.	Korea	January 1, 1987	February 21, 1984 Seoul, Korea
21.	Kuwait	January 1, 2014	November 3, 2009 Kuwait City, Kuwait
22.	Malaysia	January 1, 1985	April 27, 1982 Manila, Philippines
23.	Mexico	January 1, 2019	November 17, 2015 Manila, Philippines
24.	Netherlands	January 1, 1992	March 9, 1989 Manila, Philippines
25.	New Zealand	December 2, 2008	February 21, 2002 Wellington, New Zealand
		January 1, 1981	April 29, 1980 Manila, Philippines
26.	Nigeria	January 1, 2014	September 30, 1997 Manila, Philippines
27.	Norway	January 1, 1998	July 9, 1987 Manila, Philippines
		January 1, 1998	May 22, 1989 Manila, Philippines
28.	Pakistan	January 1, 1979	February 22, 1980 Manila, Philippines
29.	Poland	January 1, 1998	September 9, 1992 Manila, Philippines
30.	Qatar	January 1, 2016	December 14, 2008 Doha
31.	Romania	January 1, 1998	May 18, 1994 Bucharest, Romania
32.	Russia	January 1, 1998	April 26, 1995 Manila, Philippines
33.	Singapore	January 1, 1977	August 1, 1977 Manila, Philippines
34.	Sri Lanka	January 1, 2019	December 11, 2000 Manila, Philippines
35.	Spain	January 1, 1994	March 14, 1989 Manila, Philippines
36.	Sweden	January 1, 2004	June 24, 1998 Manila, Philippines

No.	Country	Effectivity	Date and Venue of Signature
37.	Switzerland	January 1, 2002	June 24, 1998 Manila, Philippines
38.	Thailand	January 1, 1983	July 14, 1982 Manila, Philippines
		January 1, 2019	June 21, 2013 Manila, Philippines
39.	Turkey	January 1, 2017	March 18, 2009 Ankara, Turkey
40.	United Arab Emirates	January 1, 2009	September 21, 2003 Dubai, United Arab Emirates
41.	United Kingdom of Great Britain and Northern Ireland	January 1, 1979	June 10, 1976 London, United Kingdom
42.	United States of America	January 1, 1983	October 1, 1976 Manila, Philippines
43.	Vietnam	January 1, 2004	November 14, 2001 Manila, Philippines

Source: BIR website

ARTICLES PUBLISHED IN THE STSRO TAX BITS

As a part of its duty on tax information, the STSRO started to publish its Tax Bits in 2010. The Tax Bits aim to circulate articles that clarify and provide comprehensive information on current tax concerns for the public and it is published bi-monthly.

Twelve (12) years since its inception, sixty-six (66) issues have been published covering various topics to wit:

1. Volume XII, 64th Issue, May – June 2022

- a. The Committee Secretary Speaks: Tax Laws Enacted in the 18th Congress
By Marvee Anne C. Felipe, Director II, DTB
- b. What Lies Ahead? Potential Tax Legislative Agenda in the 19th Congress
By Myrna E. Diana, SLSO II, DTB



2. Volume XI, 63rd Issue, March – April 2022

- a. Honoria and Allowances of Poll Workers: To Tax or Not to Tax?
By Marvee Anne C. Felipe, Director II, DTB
- b. The IT-BPM Sector: The Quest for a Hybrid Work Scheme
By Norberto M. Villanueva, Director III, TPAB
- c. Tax Remedies of the Government under the National Internal Revenue Code
By Robynne Ann A. Albaniel, LSO IV, LTB
- d. Estate Tax Amnesty
By Myrna E. Diana, SLSO II, DTB
- e. Excise Taxes on Petroleum and Legislative Remedies
By Elsie T. Jesalva, SLSO II, ITB
- f. Updates on the Fiscal Incentives Review Board and the Implementing Rules and Procedures of RA 11534 or the Corporate Recovery and Tax Incentives for Enterprises
By Angelique M. Patag, LSO V, TPAB
- g. CTA Tax Case Digest: Chevron Holdings Inc., vs. Commissioner of Internal Revenue
By Johann Francis A. Guevarra



h. JUST XIP IT: A Look at the BOC's X-Ray Inspection Project
By Atty. Sherry Anne C. Salazar, Director III, LTB

3. Volume XI, 62nd Issue, January – February 2022

- a. Tax Laws Enacted During the Duterte Administration and the Role of STSRO in the Law-making Process
By Marvee Anne C. Felipe, Director II, DTB
- b. CREATE Act's Repealing and Amendatory Clause Series: Tax Incentives Management
By Clinton S. Martinez, Director II, LTB
Robynne Ann A. Albaniel, LSO IV, LTB
- c. RA 11635 on the Taxation of Non-Profit Hospitals and Proprietary Educational Institutions
By Johann Francis A. Guevarra, LSO III, LTB
- d. POGO Tax Regime
By Angelique M. Patag, LSO V, TPAB
- e. Administrative Challenges of a Single Investment Menu under RA 11534 (CREATE Law)
By Atty. Rachel L. Yuayan, Director II, TPAB
- f. Simple is Beautiful: The PIFITA Law and the Implications of its Non-passage
By Atty. Harold Ian V. Bartolome, Director II, ITB
- g. Assessment of RA 11346 and RA 11467 in Relation to Sin Tax
By Elsie T. Jesalva, SLISO II, ITB
- h. Customs Issuances and Tax Laws Passed in the 18th Congress
By Romeo E. Regacho, LSO III, LTB



4. Volume XI, 61st Issue, November – December 2021

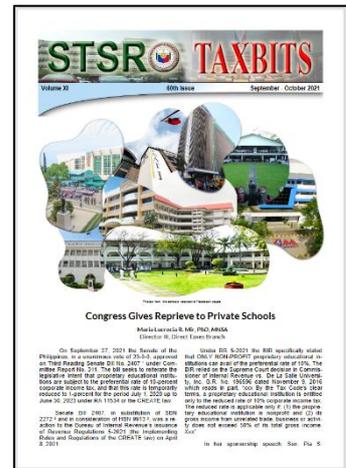
- a. The Philippines' ODA in the Time of COVID-19: A Situationer
By Atty. Rachel L. Yuayan, Director II, TPAB
- b. STSRO 2021 Christmas Message: A Meaningful Paskong Pinoy
By Atty. Harold Ian V. Bartolome, Director II, ITB
- c. CREATE Act's Repealing and Amendatory Clause Series: Rationalizing Fiscal Incentives and the Strategic Investment Priorities Plan
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- d. CMO 25-2021 Implementation of the Automated Routing and Monitoring System (ARMS) for Goods Declarations
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- e. EPR for EPR: Extended Producer Responsibility for Efficient Plastic Reduction
By Elsie T. Jesalva, SLISO II, ITB
- f. Philippine Economic Zone Authority
By Angelique M. Patag, LSO V, TPAB
- g. CTA Tax Case Digest: PMFTC Inc., vs. Commissioner of Internal Revenue
By Johann Francis A. Guevarra, LSO III, LTB



h. Angel in our Midst
By Norberto M. Villanueva, Director III, TPAB

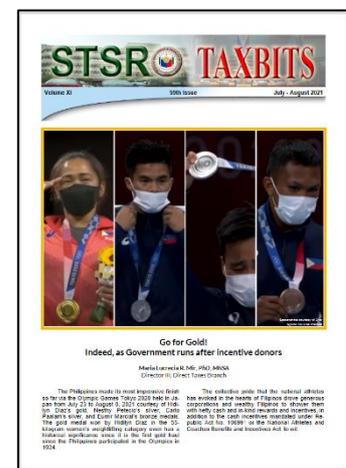
5. Volume XI, 60th Issue, September – October 2021

- a. Congress Gives Reprieve to Private Schools
By Maria Lucrecia R. Mir, *PhD, MNSA*, Director III, DTB
- b. Revenue Performance of Corporate Income Tax: An Empirical Analysis
By Myrna E. Diana, *SLSO II*, DTB
- c. STSRO Holds In-House Webinar on Revenue Estimation and Forecasting
By Marvee Anne C. Felipe, *Director II*, DTB
- d. CREATE Act's Repealing and Amendatory Clause Series: Empowering the FIRB
By Clinton S. Martinez, *Director II*, LTB
Robynne Ann A. Albaniel, *LSO IV*, LTB
- e. CTA Tax Case Digest: Altimax Broadcasting Co. Inc, vs. Commissioner of Internal Revenue
By Johann Francis A. Guevarra, *LSO III*, LTB
- f. Cagayan Economic Zone Authority
By Angelique M. Patag, *LSO V*, TPAB
- g. CAO-2-2021 Clearance of Goods under the Informal Entry Process
By Romeo E. Regacho, *LSO III*, LTB



6. Volume XI, 59th Issue, July – August 2021

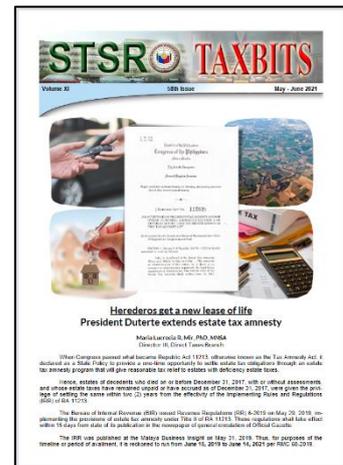
- a. Go for Gold! Indeed, as Government Runs After Incentive Donors
By Maria Lucrecia R. Mir, *PhD, MNSA*, Director III, DTB
- b. Pandemic Preparedness Act: Prevention is Better than Cure
By Robynne Ann A. Albaniel, *LSO IV*, LTB
- c. Exemption of Medicines and Other Products for Identified Illnesses from Value-Added Tax (BIR MC 81-2021)
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- d. Special Defense Economic Zone: A Proposal
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- e. Digest of Supreme Court Cases in Taxation
By Clinton S. Martinez, *Director II*, LTB
- f. CTA Tax Case Digest
By Johann Francis A. Guevarra, *LSO III*, LTB
- g. CAO-1-2021 Security to Guarantee Payment of Duties and Taxes and Other Obligations
By Romeo E. Regacho, *LSO III*, LTB
- h. Laban o Bawi: The Tax on Proprietary Educational Institutions
By Patricia Anne Legaspi, *STSRO Intern*, UST Legal Management



- i. Snippets of the Enrolled Bill on the Proposed Tax Regime for Philippine Offshore Gaming Operations
By Maria Lucrecia R. Mir, *PhD, MNSA*, Director III, DTB

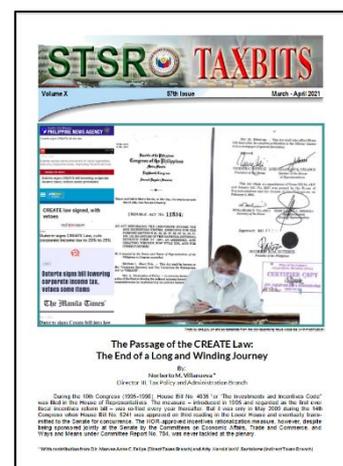
7. Volume XI, 58th Issue, May – June 2021

- a. Herederos Get a New Lease of Life: President Duterte Extends Estate Tax Amnesty
By Maria Lucrecia R. Mir, *PhD, MNSA*, Director III, DTB
- b. STSRO Commemorates 32nd Foundation Anniversary
By Atty. Sherry Anne C. Salazar, Director III, LTB
- c. The Bases Conversion and Development Authority
By Angelique M. Patag, LSO V, TPAB
- d. E-Vehicles: Incentives to Drive Industry and Sustainability
By Robynne Ann A. Albaniel, LSO IV, LTB
- e. Supreme Court Decisions on Proprietary Educational Institutions and Hospitals
By Atty. Ma. Lourdes M. Arbas
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- f. CTA Tax Case Digest: Ernesto Tamparong, Jr. vs. Commissioner of Internal Revenue
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- g. Philippine Customs Modernization Program
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- h. Sabong Online Betting in the Philippines
By Elsie T. Jesalva, SLSO II, ITB



8. Volume X, 57th Issue, March – April 2021

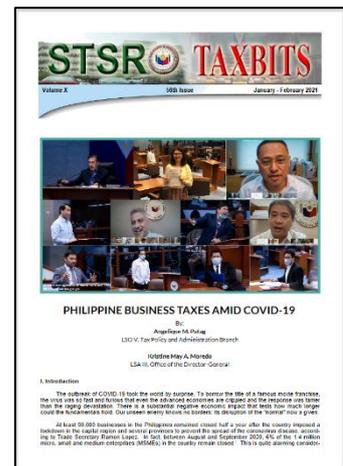
- a. The Passage of the CREATE Law: The End of a Long and Winding Journey
By Norberto M. Villanueva, Director III, TPAB
- b. Give GUIDE to the MSMEs
By Robynne Ann A. Albaniel, LSO IV, LTB
- c. A Look at NOLCO and MCIT
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- d. The Tourism Infrastructure and Enterprise Zone Authority
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- e. Franchise Tax Applied to Philippine Offshore Gaming Operators (POGOs): A New Rule or Not
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- f. Digest of Supreme Court Cases in Taxation
By Clinton S. Martinez, Director II, LTB
- g. CTA Tax Case Digest: Ruel Orduña, under the name and style of Grupo Entablado Stage Builders vs. Commissioner of Internal Revenue
By Johann Francis A. Guevarra, LSO III, LTB



- h. Revenue Operations Group (Mabuhay Group)
By Romeo E. Regacho, LSO III, LTB
- i. Summary of BIR Revenue Regulation Implementing Provisions of RA No. 11534 – Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act
By Elsie T. Jesalva, SLISO II, ITB
Angelique M. Patag, LSO V, TPAB
Zenaida G. Sanchez, LSO III, DTB

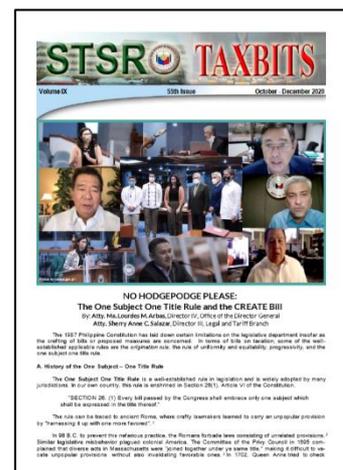
9. Volume X, 56th Issue, January – February 2021

- a. Philippine Business Taxes Amid COVID-19
By Angelique M. Patag, LSO V, TPAB
- b. Digest of Supreme Court Cases in Taxation
By Clinton S. Martinez, Director II, LTB
- c. CTA Tax Case Digest: Zenith Food Corporation vs. Commissioner of Internal Revenue
By Johann Francis A. Guevarra, LSO III, LTB
- d. A Closer Look at Investment Promotion Agencies
By Angelique M. Patag, LSO V, TPAB
- e. Retirement Benefits at the Time of COVID-19
By Zenaida G. Sanchez, LSO III, DTB
- f. Exemption from Documentary Stamp Tax (DST) of Loans Extended or Credits Restructured under RR No. 24-2020
By Elsie T. Jesalva, SLISO II, ITB
- g. Customs Administrative Order No. 13-2020 Imposition of Penalties, Surcharges, Interests, and Other Charges for Lifting, Claiming, or Recovering Part of the Proceeds in the Sale of Impliedly Abandoned Goods
By Romeo E. Regacho, LSO III, LTB



10. Volume IX, 55th Issue, October – December 2020

- a. NO HODGEPODGE PLEASE: The One Subject One Title Rule and the CREATE Bill
By Atty. Ma Lourdes M. Arbas, Director IV, ODG
Atty. Sherry Anne C. Salazar, Director III, LTB
- b. Digest of Supreme Court Cases in Taxation
By Clinton S. Martinez, Director II, LTB
- c. CTA Case Digest (Meridien Business Leader, Inc. vs. Commissioner of Internal Revenue CTA Case No. 9316)
By Johann Francis A. Guevarra, LSO III, LTB
- d. Customs Administrative Order No. 11-2020
By Romeo E. Regacho, LSO III, LTB
- e. STSRO Christmas Message
Written by Norberto M. Villanueva, Director III, TPAB



11. Volume IX, 54th Issue, August – September 2020

- a. Taxation, Incentives, and Other Related Regulations on Health Care and Charitable Institutions
By Kristine May A. Moredo, LSA III, ODG
- b. Taxing the Digital Economy
By Elsie T. Jesalva, SLSO II, ITB
- c. The Core of the Court of Tax Appeals
By Johann Francis A. Guevarra
- d. Digest of Supreme Court Cases in Taxation
By Clinton S. Martinez, Director II, LTB
- e. Customs Administrative Order No. 03-2020
By Romeo E. Regacho, LSO III, LTB



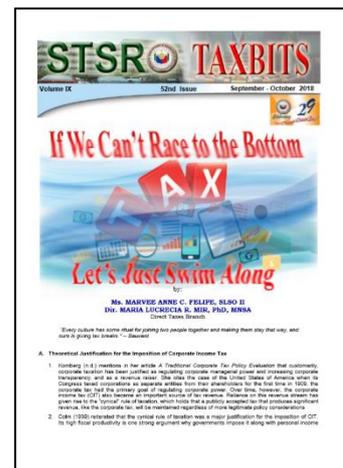
12. Volume IX, 53rd Issue, June – July 2020

- a. Let's CREATE that our people may live
By Maria Lucrecia R. Mir, PhD, MNSA, Director III, DTB
- b. Chiaroscuro: The Making of the PDU30 CTRP
By Marvee Anne C. Felipe, Director II, DTB
- c. Digest of Supreme Court Cases in Taxation
By Clinton S. Martinez, Director II, LTB
- d. Digest of BIR Revenue Regulations
By Elsie T. Jesalva, SLSO II, ITB
Zenaida G. Sanchez, LSO III, DTB
- e. At the Port: Dissecting CMO No. 07-2020
By Romeo E. Regacho, LSO III, LTB



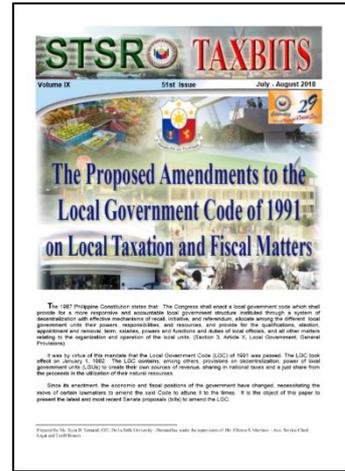
13. Volume IX, 52nd Issue, September – October 2018

- a. If We Can't Race to the Bottom, Let's Just Swim Along
By Marvee Anne C. Felipe, SLSO II, DTB
Maria Lucrecia R. Mir, PhD, MNSA, Director III, DTB
- b. Digest of Supreme Court Cases in Taxation
By Clinton S. Martinez, Director II, LTB



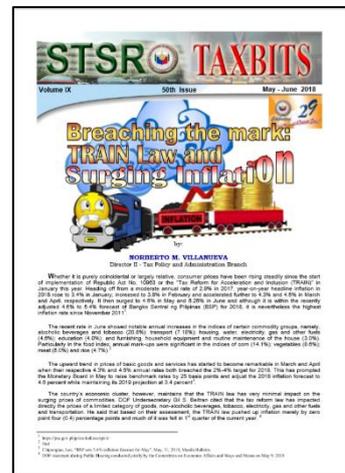
14. Volume IX, 51st Issue, July – August 2018

- a. The Proposed Amendments to the Local Government Code of 1991 on Local Taxation and Fiscal Matters
By Clinton S. Martinez, Director II, LTB
- b. Synopsis on Latest Customs Memorandum Orders (CMOs) and Customs Administrative Orders (CAOs) Issued Pursuant to the Customs Modernization and Tariff Act (CMTA)
Elsie T. Jesalva, SLSO II, ITB



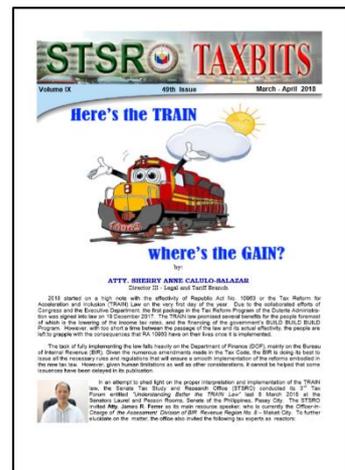
15. Volume IX, 50th Issue, May – June 2018

- a. Breaching the mark: TRAIN Law and Surging Inflation
By Norberto M. Villanueva, Director II, TPAB
- b. Digest of Supreme Court Cases in Taxation
By Clinton S. Martinez, Director II, LTB



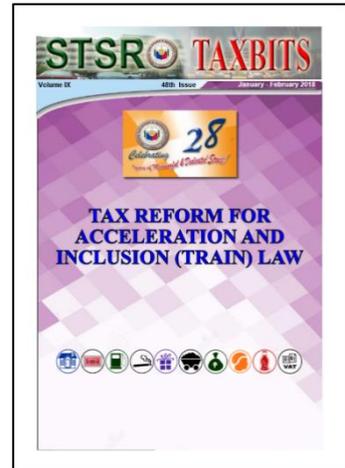
16. Volume IX, 49th Issue, March – April 2018

- a. Here's the TRAIN, where's the GAIN
By Atty. Sherry Anne C. Salazar, Director III, LTB
- b. Summary of CAO 02-2016 issued by the Bureau of Customs in the Implementation of the Customs Modernization and Tariff Act (RA 10863)
By Elsie T. Jesalva, LSO III, LTB
- c. Digest of Supreme Court Cases in Taxation
By Clinton S. Martinez, Director II, LTB



17. Volume IX, 48th Issue, January –February 2018

- a. Legislative Intent of RA 10963
- b. BIR Issuances and Advisories



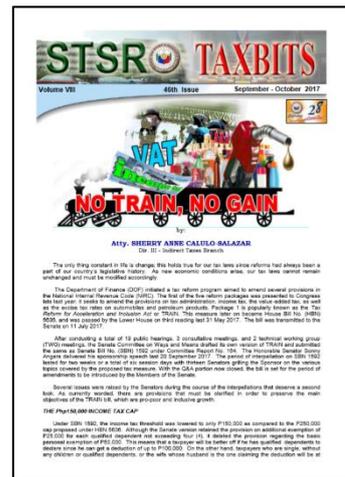
18. Volume VIII, 47th Issue, November – December 2017

- a. TRAIN's Monumental Journey
By Marvee Anne C. Felipe, SLSO II, DTB
- b. Digest of Supreme Court Cases in Taxation
By Clinton S. Martinez, Director II, LTB



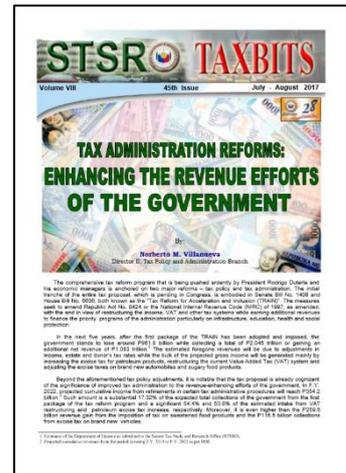
19. Volume VIII, 46th Issue, September – October 2017

- a. NO TRAIN, NO GAIN
By Atty. Sherry Anne C. Salazar, Director III, ITB
- b. Tax on Automobiles... For Better or for Worse...
By Johann F.A. Guevarra, LSO I, ITB
- c. Digest of Supreme Court Cases in Taxation
By Clinton S. Martinez, Director II, LTB



20. Volume VIII, 45th Issue, July – August 2017

- a. Tax Administration Reforms: Enhancing the Revenue Efforts of the Government
By Norberto M. Villanueva, Director II, TPAB
- b. Donor's Tax in a Nutshell
By Danica M. Tabajunda, OJT – De La Salle University Dasmariñas
Under the Supervision of Dir. Clinton S. Martinez
- c. Digest of Supreme Court Cases in Taxation
By Clinton S. Martinez, Director II, LTB



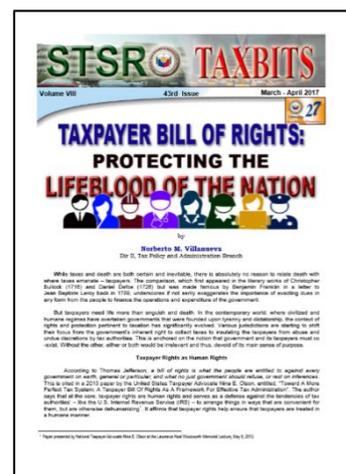
21. Volume VIII, 44th Issue, May – June 2017

- a. Taxation & Federalism
By Atty. Sherry Anne C. Salazar, Director III, ITB
- b. Digest of Supreme Court Cases in Taxation
By Clinton S. Martinez, Director II, LTB



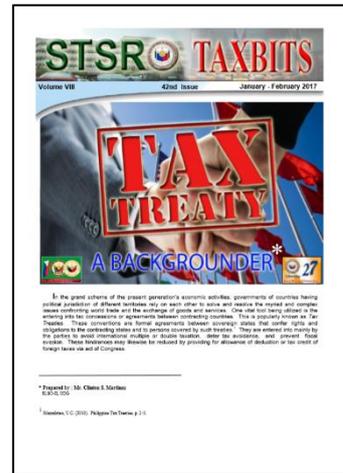
22. Volume VIII, 43rd Issue, March – April 2017

- a. Taxpayer Bill of Rights: Protecting the Lifeblood of the Nation
By Norberto M. Villanueva, Director II, TPAB
- b. Tax News Digest
By Clinton S. Martinez, SLSO II, ODG
- c. Digest of Supreme Court Cases in Taxation
By Clinton S. Martinez, SLSO II, ODG



23. Volume VIII, 42nd Issue, January – February 2017

- a. Tax Treaty: A Backgrounder
By Clinton S. Martinez, SLSO II, ODG
- b. Tax News Digest
By Clinton S. Martinez, SLSO II, ODG
- c. Digest of Supreme Court Cases in Taxation
By Clinton S. Martinez, SLSO II, ODG



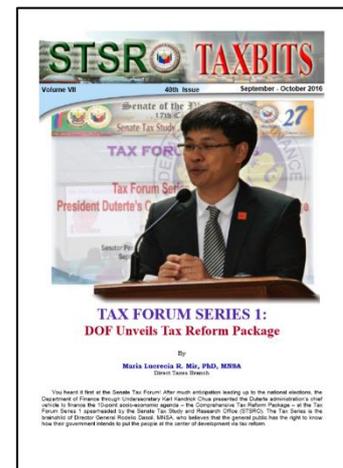
24. Volume VII, 41st Issue, November – December 2016

- a. Expansion of Privileges for Persons with Disabilities: Value-Added Tax Exemption of Sugar
By Johann F.A. Guevarra, LSO I, ITB
- b. Updates on the Customs Modernization and Tariff Act (RA 10863)
By Elsie T. Jesalva, LSO III, LTB
- c. Tax News Digest
By Clinton S. Martinez, SLSO II, ODG
- d. Digest of Supreme Court Cases in Taxation
By Clinton S. Martinez, SLSO II, ODG



25. Volume VII, 40th Issue, September – October 2016

- a. TAX FORUM SERIES 1: DOF Unveils Tax Reform Package
By Maria Lucrecia R. Mir, PhD, MNSA, Director III, DTB
- b. Snippets
By Clinton S. Martinez, SLSO II, ODG



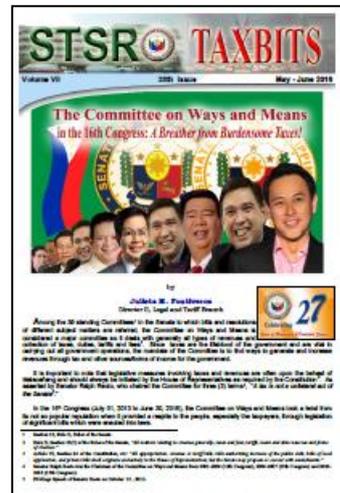
26. Volume VII, 39th Issue, July – August 2016

- a. “REAL CHANGE” Coming at the BIR?
By Marvee Anne C. Felipe, SLSO II, DTB
- b. Tax News Digest
By Clinton S. Martinez, SLSO II, ODG
- c. Digest of Supreme Court Cases in Taxation
By Clinton S. Martinez, SLSO II, ODG



27. Volume VII, 38th Issue, May – June 2016

- a. The Committee on Ways and Means in the 16th Congress: A Breather from Burdensome Taxes!
By Dir. Julieta M. Fontiveros, LTB
- b. Tax News Digest
By Mr. Clinton S. Martinez, ODG
- c. Digest of Supreme Court Cases in Taxation
By Mr. Clinton S. Martinez, ODG
- d. Compatibility of Electronic Online Dispute Resolution Mechanism on Commercial Cases in the United States of America and Other Selected Countries with the Alternative Dispute Resolution Law of 2004: A Critical Analysis and Proposal for Reforms.
By Atty. Nenita H. Dela Cruz-Tuazon, LL.M.



28. Volume VII, 37th Issue, March – April 2016

- a. Tax Treatment of Political Contributions
By Mr. Clinton S. Martinez, ODG
- b. Tax News Digest
By Mr. Clinton S. Martinez, ODG
- c. Digest of Supreme Court Cases in Taxation
By Mr. Clinton S. Martinez, ODG



29. Volume VII, 36th Issue, January - February 2016

- a. TIMTA: Transparency in the Grant of Incentives for the Country's Development
By Dir. Rechilda B. Gascon, MNSA, TPAB
- b. Tax News Digest
By Mr. Clinton S. Martinez, ODG
- c. Digest of Supreme Court Cases in Taxation
By Mr. Clinton S. Martinez, ODG



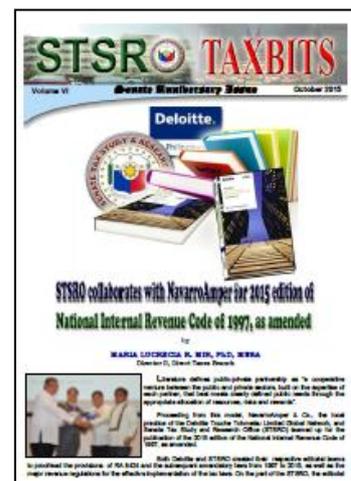
30. Volume VI, 35th Issue, November - December 2015

- a. Sugar Sweetened Beverages: To Drink or Not to Drink
By Dir. Sherry Anne C. Salazar, ITB
- b. Sugar and Spice and All That's Taxed
By Dir. Sherry Anne C. Salazar, ITB
- c. Proposed Tariff Measures on Balikbayan Boxes
By Mr. Johann F.A. Guevarra, ITB
- d. Tax News Digest
By Mr. Clinton S. Martinez, ODG
- e. Digest of Supreme Court Cases in Taxation
By Mr. Clinton S. Martinez, ODG



31. Volume VI, 34th Issue, Senate Anniversary Issue October 2015

- a. STSRO Collaborates with NavarroAmper for 2015 edition of NATIONAL INTERNAL REVENUE CODE of 1997, as amended
By Dir. Maria Lucrecia R. Mir, PhD, MNSA, DTB
- b. Historical Narrative of the Senate Committee on Ways and Means
By Dir. Elvira P. Crudo, DTB
- c. The Controversial Balikbayan Box Inspection
By Dir. Emmanuel M. Alonzo, LTB
- d. Tax News Digest
By Mr. Clinton S. Martinez, ODG
- e. Digest of Supreme Court Cases in Taxation
By Mr. Clinton S. Martinez, ODG



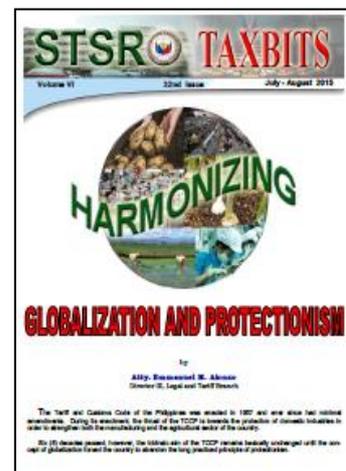
32. Volume VI, 33rd Issue, September – October 2015

- a. Changing the Tax Base for Optional Standard Deduction
By Dir. Elvira P. Crudo, DTB
- b. Tax News Digest
By Mr. Clinton S. Martinez, ODG
- c. Digest of Supreme Court Cases in Taxation
By Mr. Clinton S. Martinez, ODG



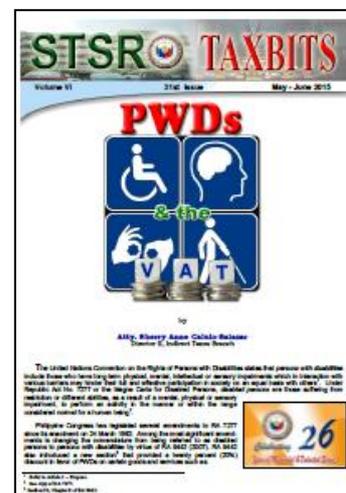
33. Volume VI, 32nd Issue, July – August 2015

- a. Harmonizing Globalization and Protectionism
By Dir. Emmanuel M. Alonzo, LTB
- b. Salient Features of Republic Act (RA) No. 10668, An Act Allowing Foreign Vessels to Transport and Co-Load Foreign Cargoes for Domestic Transshipment and for Other Purposes (July 21, 2015)
By Mr. Clinton S. Martinez, ODG
- c. Tax News Digest
By Mr. Clinton S. Martinez, ODG
- d. Digest of Supreme Court Cases in Taxation
By Mr. Clinton S. Martinez, ODG
- e. Soon to be Released!
Philippines National Internal Revenue Code of 1997: UPDATED, 2015 First Edition



34. Volume VI, 31st Issue, May – June 2015

- a. PWDs and the VAT
By Dir. Sherry Anne C. Salazar, ITB
- b. Tax News Digest
By Mr. Clinton S. Martinez, ODG
- c. Digest of Supreme Court Cases in Taxation
By Mr. Clinton S. Martinez, ODG



35. Volume VI, 30th Issue, March – April 2015

- a. RA 10653, Towards A Take Home Pay that Could Take Me Home
By Dir. Maria Lucrecia R. Mir, PhD DA, MNSA, DTB
- b. CABOTAGE LAW: A Solution to Port Congestion?
By Dir. Emmanuel M. Alonzo, LTB
- c. Tax News Digest
By Mr. Clinton S. Martinez, ODG
- d. Digest of Supreme Court Cases in Taxation
By Mr. Clinton S. Martinez, ODG



36. Volume VI, 29th Issue, January – February 2015

- a. The Stinking Rose Jerks Customs (Does A Garlic Cartel Exits?)
By Dir. Emmanuel M. Alonzo, LTB
- b. Tax News Digest
By Mr. Clinton S. Martinez, ODG
- c. Digest of Supreme Court Cases in Taxation
By Mr. Clinton S. Martinez, ODG



37. Volume V, 28th Issue, November – December 2014

- a. An Analysis of Tax and Fiscal Policy Provisions of the Proposed Bangsamoro Basic Law (BBL) as contained under Senate Bill No. (SBN) 2408
By Mr. Clinton S. Martinez, ODG
- b. Goodbye ARMM, Hellow Bangsamoro!
By Dir. Sherry Anne C. Salazar, ITB
- c. Life Blood Versus Social Justice: The Choice We Have to Make
By Sen. Sonny Angara, Chairperson on Ways and Means, Sponsorship speech on SBN 2437 under Committee Report No. 84, October 22, 2014
- d. Raise the Tax Exemption on 13th month Pay
By Sen. Ralph G. Recto, Senate President Pro-Tempore, Co-sponsorship speech on SBN 2437 under Committee Report No. 84, October 22, 2014



38. Volume V, 27th Issue, September – October 2014

- a. Adjustment Delayed is Justice Denied?
Congress Seeks to Increase Ceiling of Tax-Exempt 13th Month Pay, Christmas Bonus and Other Benefits
By Dir. Maria Lucrecia R. Mir, PhD, MNSA, DTB
- b. The VAT: ASEAN Style
By Dir. Sherry Anne C. Salazar, ITB
- c. Petition Before the Supreme Court (SC), filed by COURAGE et al vs. Commissioner of Internal Revenue (CIR) and the Secretary of Finance (SOF) Re: Taxability of Certain Allowances
By Mr. Clinton S. Martinez, ODG
- d. Digest of Supreme Court Cases in Taxation
By Mr. Clinton S. Martinez, ODG



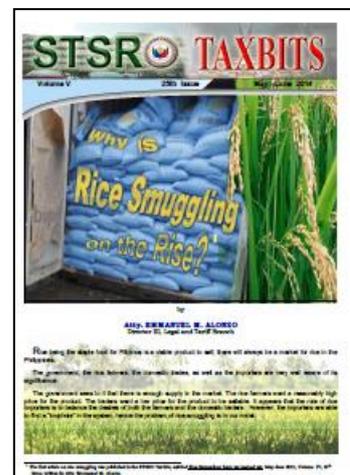
39. Volume V, 26th Issue, July – August 2014

- a. Where to Customs Brokers?
By Dir. Emmanuel M. Alonzo, LTB
- b. Tax News Digest
By Mr. Clinton S. Martinez, ODG
- c. Customs Administrative Order Digest
By Ms. Elsie T. Jesalva, LTB
- d. Digest of Supreme Court Cases in Taxation
By Mr. Clinton S. Martinez, ODG



40. Volume V, 25th Issue, May – June 2014

- a. Why is Rice Smuggling on the Rise?
By Dir. Emmanuel M. Alonzo, LTB
- b. Digest of Supreme Court Cases in Taxation
By Mr. Clinton S. Martinez, ODG



41. Volume V, 24th Issue, March – April 2014

- a. Race to the Bottom: Reflection on ASEAN 2015
By Dir. Maria Lucrecia R. Mir, PhD, MNSA, DTB
- b. Are We Ready for AEC 2015
By Dir. Sherry Anne C. Salazar, ITB
- c. Senate Initiatives on ASEAN 2015
By Ms. Joan Karen P. Coronel, LSA II, DTB



42. Volume V, 23rd Issue, January – February 2014

- a. The ASEAN Single Window
By Dir. Emmanuel M. Alonzo, LTB
- b. Digest of Supreme Court Cases in Taxation
By Mr. Clinton S. Martinez, ODG



43. Volume IV, 22nd Issue, November – December 2013

- a. Competition in Globalized Environment
By Dir. Emmanuel M. Alonzo, LTB
- b. Digest of Supreme Court Cases in Taxation
By Mr. Clinton S. Martinez, ODG



44. Volume IV, 21st Issue, September – October 2013

- a. Why Exempt the BIR and BOC from SSL?
By Dir. Rechilda B. Gascon, MNSA, TPAB
- b. An Issue of Jurisdiction (The 15th Congress Experience)
By Dir. Emmanuel M. Alonzo, LTB
- c. Special Import Duties Imposed Under the Tariff and Customs Code of the Philippines (TCCP), as amended
By Mr. Clinton S. Martinez, ODG



45. Volume IV, 20th Issue, July – August 2013

- a. Philippine Tax Academy in Limbo
By Dir. Rechilda B. Gascon, MNSA, TPAB
- b. The Sin Tax Reform Act of 2012 vis-à-vis ASEAN Tobacco Anti-Smuggling Protocol
By Dir. Emmanuel M. Alonzo, LTB
- c. Digest of Supreme Court Cases in Taxation
By Mr. Clinton S. Martinez, ODG



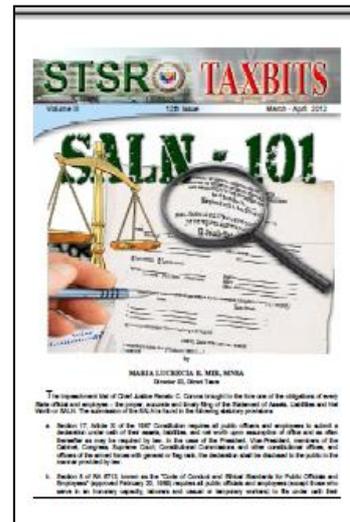
46. Volume IV, 19th Issue, May – June 2013

- a. Rice Smuggling: Have we learned yet?
By Dir. Emmanuel M. Alonzo, LTB
- b. Digest of Supreme Court Cases in Taxation
By Mr. Clinton S. Martinez, ODG



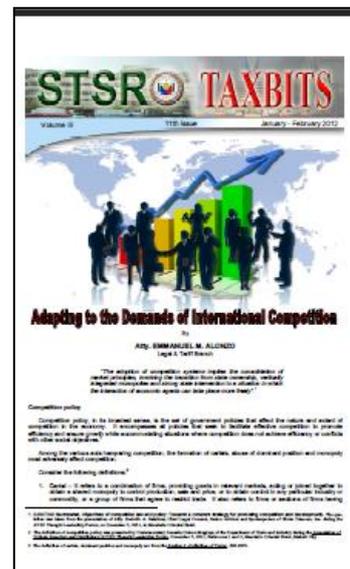
53. Volume III, 12th Issue, March – April 2012

- a. SALN – 101
By Dir. Maria Lucrecia R. Mir, ITB
- b. Where have the Tourists gone?
By Dir. Emmanuel M. Alonzo, LTB
- c. Digest of Supreme Court Cases in Taxation
By Mr. Clinton S. Martinez, ODG



54. Volume III, 11th Issue, January – February 2012

- a. Adapting to the Demands of International Competition
By Dir. Emmanuel M. Alonzo, LTB
- b. Digest of Supreme Court Cases in Taxation
By Mr. Clinton S. Martinez, ODG



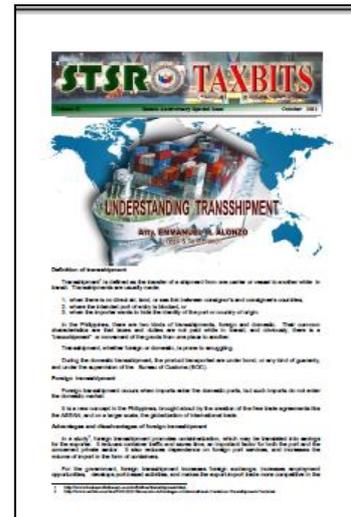
55. Volume II, 10th Issue, November – December 2011

- a. Expanding the Philippine Oil Pipelines
By Dir. Emmanuel M. Alonzo, LTB
- b. Supreme Court Cases in Taxation
By Mr. Clinton S. Martinez, ODG



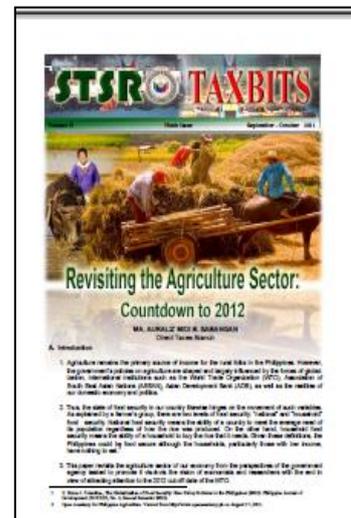
56. Volume II, Senate Anniversary Special Issue October 2011

- a. Understanding Transshipment
By Dir. Emmanuel M. Alonzo, LTB
- b. Why Enter a Tax Treaty with Sri Lanka, Kuwait, Qatar and Turkey: An Overview
By Dir. Rechilda B. Gascon, TPAB
- c. Supreme Court Cases in Taxation
By Mr. Clinton S. Martinez, ODG



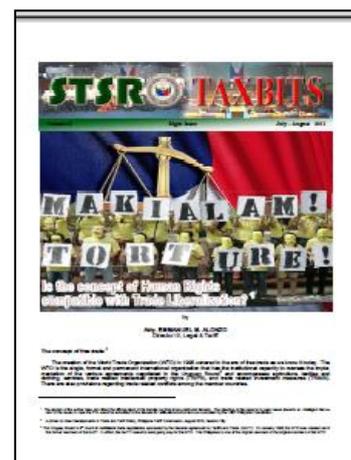
57. Volume II, 9th Issue, September – October 2011

- a. Revisiting the Agriculture Sector: Countdown to 2012
By Ma. Auraliz Midi B. Sabangan, DTB
- b. Just How Sweet is Philippine Sugar
By Dir. Emmanuel M. Alonzo, LTB
- c. Supreme Court Cases in Taxation
By Mr. Clinton S. Martinez, ODG



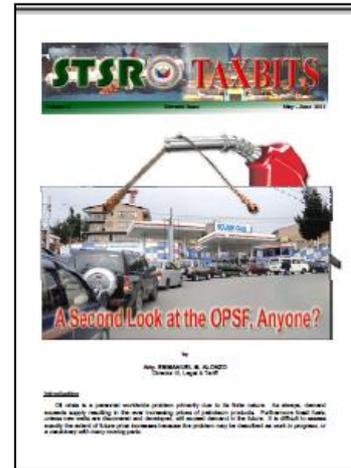
58. Volume II, 8th Issue, July – August 2011

- a. Is the Concept of Human Rights compatible with Trade Liberalization?
By Dir. Emmanuel M. Alonzo, LTB
- b. Supreme Court Cases in Taxation
By Mr. Clinton S. Martinez, ODG



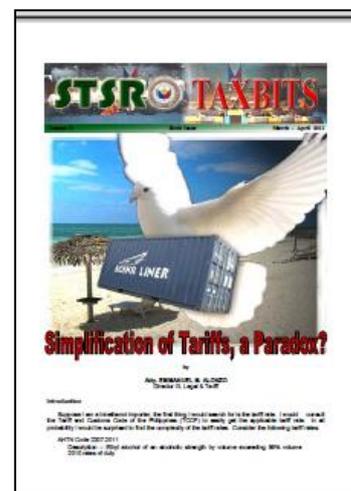
59. Volume II, 7th Issue, May – June 2011

- a. A Second Look at the OPSF, Anyone?
By Dir. Emmanuel M. Alonzo, LTB
- b. Constitutional Provision on Taxation: A Review
By Mr. Clinton S. Martinez, ODG



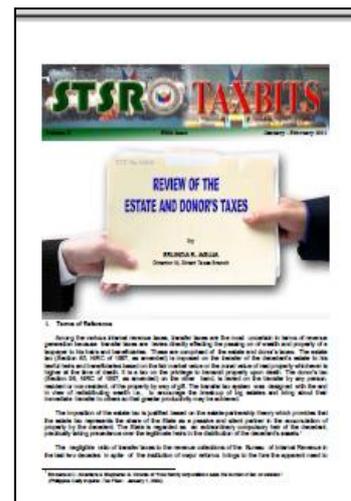
60. Volume II, 6th Issue, March – April 2011

- a. Simplification of Tariffs, a Paradox?
By Dir. Emmanuel M. Alonzo, LTB
- b. Revenue Raising Powers of Local Government Units (LGU) under the Local Government Code (LGC) of 1991 (Republic Act No. 7160): A Review
By Mr. Clinton S. Martinez, ODG
- c. Individual Income Tax Return 101
By Betsaga



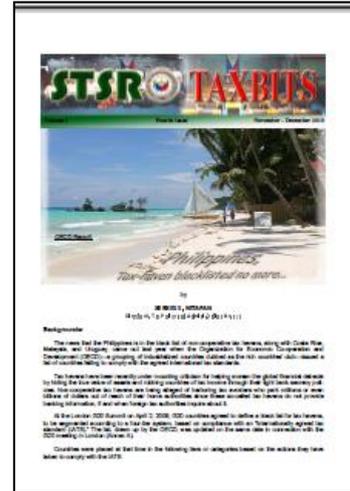
61. Volume II, 5th Issue, January – February 2011

- a. Review of the Estate and Donor's Tax
By Dir. Erlinda R. Aguja, DTB
- b. Fourteenth (14th) Congress, Grant of Tax Perks –
An Evaluation
By Dir. Emmanuel M. Alonzo, LTB
- c. Supreme Court Cases in Taxation
By Mr. Clinton S. Martinez, ODG



62. Volume I, 4th Issue, November – December 2010

- a. OECD Report: Philippines, Tax-haven Blacklisted no more...
By Dir. Xerxes F. Nitafan, TPAB
- b. Is there a need for a single governing body for Freeports and ECOZONES?
By Dir. Emmanuel M. Alonzo, LTB
- c. 2010 Supreme Court Cases in Taxation
By Mr. Clinton S. Martinez, ODG



63. Volume I, Senate Anniversary Special Issue, October 2010

- a. VAT on Toll Fee: Legislative Intent Revisited
By Dir. Maria Lucrecia R. Mir, ITB
- b. Real Estate Practitioners, How Can They Be Considered Professionals?
By Dir. Emmanuel M. Alonzo, LTB
- c. The Court of Tax Appeals: An Overview
By Mr. Clinton S. Martinez, ODG
- d. COCCTRP AND COCODA at a Glance
By Dir. Julie M. Fontiveros, LTB



64. Volume I, 3rd Issue, August – September 2010

- a. A Special Account: Motor Vehicle User's Charge
By Dir. Elvira P. Crudo, DTB
- b. DST-Free Secondary Stock Trading Boosts Stock Market
By Dir. Maria Lucrecia R. Mir, ITB
- c. Factors Affecting BOC Personnel
By Dir. Emmanuel M. Alonzo, LTB
- d. OFW Remittances Now DST-Free
By Dir. Maria Lucrecia R. Mir, ITB



65. Volume I, 2nd Issue, June – July 2010

- a. Points to Consider in Evaluating an Anti-Smuggling Bill
By Dir. Emmanuel M. Alonzo, LTB
- b. Overview of Rp's Fiscal Incentives
By Dir Rechilda B. Gascon, TPAB
- c. The Revised KYOTO Convention, What is it all about?
By Dir. Emmanuel M. Alonzo, LTB



66. Volume I, Maiden Issue, April – May 2010

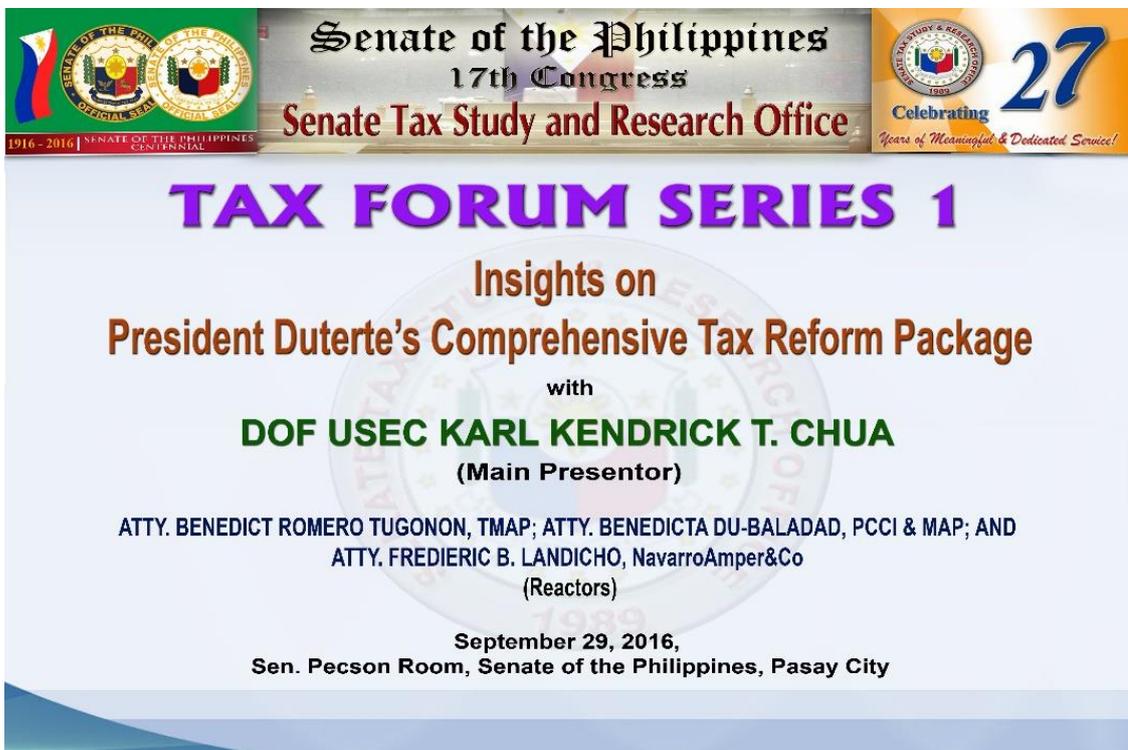
- a. An Assessment of RA No. 9504
By Dir. Erlinda R. Aguja, DTB
- b. Why create a Philippine Tax and Tariff Academy
By Dir. Rechilda B. Gascon, TPAB
- c. Assessment of RA No. 10026
By Dir. Maria Lucrecia R. Mir, ITB



STSRO TAX FORUM SERIES

In line with the function of STSRO to promote tax education and information, the office has hosted five (5) tax fora, to wit:

- a. **Tax Forum Series I** – “Insights on President Duterte’s Tax Reform Package” on September 29, 2016



The banner features a header with the Philippine flag, the Senate of the Philippines 17th Congress logo, and the Senate Tax Study and Research Office logo celebrating its 27th anniversary. The main text is centered and reads: 'TAX FORUM SERIES 1' in large purple letters, followed by 'Insights on President Duterte's Comprehensive Tax Reform Package' in brown, 'with DOF USEC KARL KENDRICK T. CHUA (Main Presentor)' in green, and 'ATTY. BENEDICT ROMERO TUGONON, TMAP; ATTY. BENEDICTA DU-BALADAD, PCCI & MAP; AND ATTY. FREDIERIC B. LANDICHO, NavarroAmper&Co (Reactors)' in black. The date and location are listed at the bottom: 'September 29, 2016, Sen. Pecson Room, Senate of the Philippines, Pasay City'.

Senate of the Philippines
17th Congress
Senate Tax Study and Research Office

1916-2016 SENATE OF THE PHILIPPINES CENTENNIAL

Celebrating **27**
Years of Meaningful & Dedicated Service!

TAX FORUM SERIES 1
Insights on
President Duterte's Comprehensive Tax Reform Package
with
DOF USEC KARL KENDRICK T. CHUA
(Main Presentor)
ATTY. BENEDICT ROMERO TUGONON, TMAP; ATTY. BENEDICTA DU-BALADAD, PCCI & MAP; AND
ATTY. FREDIERIC B. LANDICHO, NavarroAmper&Co
(Reactors)
September 29, 2016,
Sen. Pecson Room, Senate of the Philippines, Pasay City

b. **Tax Forum Series II** – “Taxation in a Federal Form of Government” on May 24, 2017



Senate of the Philippines
17th Congress
Senate Tax Study and Research Office

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TAX FORUM SERIES II

“Taxation in a Federal Form of Government”

with

Dean RONALD MENDOZA (Ateneo School of Government)
Mr. BENEDIKT SEEMANN (Konrad-Adenauer-Stiftung)
Dr. ROSARIO G. MANASAN (Philippine Institute of Development Studies)
Exec. Dir. TRINIDAD RODRIGUEZ (National Tax Research Center)
Dr. STELLA LUZ A. QUIMBO (Philippine Competition Commission)
Deputy Exec. Dir. JOSE ARNOLD TAN (Bureau of Local Government Finance)
Senate Secretary Atty. LUTGARDO B. BARBO (to welcome the participants)

May 24, 2017, 9:00 am to 1:00 pm
Sen. Laurel Room, 2nd floor, Senate of the Philippines, Pasay City

c. **Tax Forum Series III** – “Understanding Better the TRAIN Law” on March 8, 2018



Senate of the Philippines
17th Congress
Senate Tax Study and Research Office

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TAX FORUM SERIES III

“Understanding Better the TRAIN Law”

Speaker
Atty. JAMES R. FERRER (BIR)

Reactors
Ms. MARIA VICTORIA ESPAÑO, CPA (P&A GRANT THORNTON)
Atty. ALEXANDER CABRERA, CPA (PICPA)
Mr. EDUARDO H. YAP, CPA (FINEX)
Atty. ROMEO DURAN (TMAP)

March 8, 2018, Thursday at 9:00 am to 12:00 pm
Senators Laurel & Pecson Rooms, 2nd floor, Senate of the Philippines, Pasay City

d. **Tax Forum Series IV** – “Boarding the New TRAIN – Exploring Package 2 of the Tax Reform Program” on October 17, 2018



Senate of the Philippines
17th Congress
Senate Tax Study and Research Office



TAX FORUM SERIES IV
**“Boarding the New TRAIN:
Exploring Package 2 of the Tax Reform Program”**

Speaker
KARL KENDRICK T. CHUA, Ph.D.
Undersecretary, Department of Finance

Reactors
RAUL V. FABELLA, Ph.D. (Economist and National Scientist)
MARY HARRIET O. ABORDO (Deputy Director General, PEZA)
GEORGE T. SIY (President, Convergence Reality & Devt. Corp)

October 17, 2018, Wednesday at 9:00 am to 12:00 pm
Senators Recto & Laurel Rooms, 2/F floor, Senate of the Philippines, Pasay City

e. **Tax Forum Series V** – “Gimme a Break: Exploring the Tax Amnesty Act of 2019” on March 21, 2019



Senate of the Philippines
17th Congress
Senate Tax Study and Research Office



TAX FORUM SERIES V
**“Gimme’ a Break:
Exploring the Tax Amnesty Act of 2019”**

Speaker
ATTY. ANTONETTE C. TIONKO
Undersecretary, Department of Finance

Reactors
MR. RAYMOND A. ABREA, CPA, MBA
CSR Philippines
MR. MARK JOSEPH T. FERNANDEZ, CPA, RFC
Life Underwriter’s Association of the Philippines
ATTY. LEA ROQUE
Punongbayan & Araullo

March 21, 2019, Thursday from 9:00 am to 1:00 pm
Senators Laurel and Pecson Rooms, 2nd floor, Senate of the Philippines, Pasay City

- f. **Tax Forum Series VI/ Special Tax Forum on CITIRA – “To Incentivize or De-incentivize Firms: A Cost-Benefit Analysis of Investment Incentives” on October 15, 2019**



Senate Tax Study and Research Office
and
Presidential Legislative Liaison Office

SPECIAL FORUM ON CITIRA
To Incentivize or De-incentivize Firms:
A COST-BENEFIT ANALYSIS OF INVESTMENT INCENTIVES

Speakers
KARL KENDRICK T. CHUA, Ph.D.
Undersecretary, Department of Finance
Atty. ROSS VINCENT SY
Mr. ELMER SAN PASCUAL
Philippine Economic Zone Authority

Reactors
Dr. Renato E. Reside, Jr. (Professor, UP School of Economics)
Mr. John D. Forbes (Chair, Legislative Cttee, American Chamber of Commerce)
Dr. Epictetus “Lingling” E. Patalinghug (Professor Emeritus in Economics and Finance)

October 15, 2019, Tuesday at 9:00 AM to 1:00 PM
Senator Recto Room, 2nd Floor, Senate of the Philippines, Pasay City

STSRO ORGANIZATION MANDATES

P.S. Res. No. 351

Republic of the Philippines
Congress of the Philippines
Senate
Metro Manila

Second Regular Session

RESOLUTION NO. 52

RESOLUTION CREATING THE SENATE TAX STUDY AND RESEARCH OFFICE, ADMINISTRATIVELY UNDER THE OFFICE OF THE SENATE PRESIDENT AND FUNCTIONALLY UNDER THE SENATE COMMITTEE ON WAYS AND MEANS

WHEREAS, there is a need for a machinery in the Senate to assess and monitor on a continuing basis the relative merits of the revenue raising system in the country and recommend alternative sources and forms of revenue such as taxes, tariffs, and fees;

WHEREAS, towards maximization of revenue collections under prevailing tax laws and avoidance of increases in tax burden to the general public and government borrowings to finance budget deficits, there is a need for the same machinery to conduct continuing in-depth studies of cases of possible irregularities in the revenue collection agencies of the government, identify and examine apparent weaknesses in the operations of these agencies, report on conditions found, draw conclusions and recommend remedial measures;

WHEREAS, there is a need for a mechanism to continuously undertake research, studies and analysis of fiscal, budgeting and management informations on taxing legislations;

WHEREAS, a Senate Tax Study and Research Office with a full complement of experts and consultants can undertake the above-cited tasks efficiently and effectively: Now, therefore, be it

Resolved by the Senate, To create, as it hereby creates, a Senate Tax Study and Research Office which shall perform the duties and functions hereinafter set forth.

It shall provide the Chairman and Members of the Committee on Ways and Means, as well as the Members of the Senate with research, collation and analysis of pertinent fiscal, and management informations for proper legislative action.

It shall provide the Committee on Ways and Means, as well as other permanent Committees with necessary relevant information especially those relating to:

1. revenue, receipts, estimated future revenues and receipts, and changing revenue conditions;
2. revenue-related matters under consideration by the Committee on Ways and Means, and;
3. other pertinent information as the Senate Committees may request.

Resolved, further, That the Senate Tax Study and Research Office shall be administratively under the Office of the Senate President and functionally under the Committee on Ways and Means.

Resolved, finally, That the Senate Tax Study and Research Office shall be composed of a Director and such other personnel as may be necessary to be appointed by the President of the Senate; and shall have an annual budget allocation as necessary for its efficient operation.

Adopted,


JOVITO R. SALONGA
President of the Senate

This resolution was adopted by the Senate on May 5, 1989.


EDWIN P. ACOBA
Secretary of the Senate



Republic of the Philippines

Senate

Manila

Edgardo J. Angara

Special Order **No. 93-34*(OSP)**
Series of 1993

**SUBJECT : CONVERSION OF THE SENATE TAX STUDY AND
RESEARCH OFFICE INTO A REGULAR OFFICE OF THE
SENATE SECRETARIAT**

In the interest of the service and pursuant to Section 2 of the Special Provisions Applicable to the Congress of the Philippines of the General Appropriations Act where the Senate President is authorized to formulate and implement the organizational structure of the Senate, the Senate Tax Study and Research Office (STSRO) is hereby converted as a regular office of the Senate Secretariat

There shall, however, be no automatic conversion of the existing coterminous positions under this office into regular positions. Thus, there shall be no automatic absorption of the incumbents of this office upon regularization. Positions shall later be created based on the functions and responsibilities of the offices.

All appointments to these created positions shall pass through the Senate's Promotions and Selection Board for screening as per Civil Service Law and Rules.

This office shall be administratively under the Office of the Secretary. The STSRO shall be functionally under the Chairman of the Committee on Ways and Means.

The office shall be headed by a Director IV with salary grade 28.

The budget presently allotted for STSRO shall be transferred to the Secretariat upon regularization.

Edgardo J. Angara
EDGARDO J. ANGARA



Republic of the Philippines
Senate
Manila

Office of the Secretary

August 27, 1993

MEMORANDUM

FOR : The Senate President
FROM : The Secretary
SUBJECT : CONVERSION OF THE STSRO INTO A REGULAR OFFICE

Attached is a special order for the conversion of the STSRO into a regular office under the Senate Secretariat.

The special order provides for the following:

- 1) The regularized offices shall be headed by a Director IV with a salary grade 28;
- 2) There shall be no automatic conversion of the existing co-terminous positions into regular positions;
- 3) There shall be no automatic absorption of the incumbents of these offices upon regularization;
- 4) All appointments to positions created after regularization shall pass through the Senate's Promotions and Selection Board;
- 5) The STSRO shall be functional under the Chairman of the Committee on Ways and Means but administratively under the Senate Secretary;
- 6) The present budgetary allotment for this office shall be transferred to the Secretariat upon regularization.

For the Senate President's consideration.


EDGARDO E. TUMANGAN



Republic of the Philippines
Senate
Manila

Special Order **No. 93-48*(OSP)**
Series of 1993

**SUBJECT : RULES AND GUIDELINES IN THE CONVERSION OF THE
SENATE TAX STUDY AND RESEARCH OFFICE INTO A
REGULAR OFFICE OF THE SENATE SECRETARIAT**

The Senate Tax Study and Research Office (STSRO) is hereby converted to a regular office of the Senate Secretariat. It shall be headed by a Director General with salary grade 30. The organizational structure of the office shall be show in Annex A.

The STSRO shall be tasked with providing technical support to the Senate and enhancing the level of consciousness on current fiscal issues and problems.

It shall be composed of four branches each headed by a Chief Technical Officer II:

- 1) Direct Taxes Branch shall handle studies on individual and corporate income taxation.
- 2) Indirect Taxes Branch shall focus on indirect taxes such as value-added taxation, excise taxation and other indirect taxes.
- 3) Tax Policy and Administration Branch shall primarily be concerned with the policy and administrative aspects of taxation.
- 4) Legal and Tariff Branch shall study the legal implications of proposals as well as deal with tariff related matters.

Positions shall be filled up in accordance with existing Civil Service Law and Rules and the usual merit and selection and promotions procedures. The qualification standards for each of the positions shall be those contained in Annexes B – 1 to B – 3. The position description shall be those contained in Annexes C – 1 to C – 9.

The positions of Director – General, Fiscal Adviser and Chief Technical Officer II shall have no qualification standards. These positions shall be appointive i.e., they shall be approved and appointed by the Senate President.


EDGARDO J. ANGARA

Date of approval:
*HRMD 11/16/93

STSRO OFFICERS AND STAFF



Atty. Rodelio T. Dascil, MNSA
Director General, STSRO

Consistent in his scholastic excellence since starting school, Atty. Rodelio T. Dascil earned his elementary and high school diplomas as *Valedictorian*. Atty. Dascil earned his A.B Political Science, *Magna Cum Laude* in 1987 and his LL.B. as Dean's Lister in 1995 from the Lyceum of the Philippines University. He obtained his Master in National Security Administration (MNSA) in 2003 from the National Defense College of the Philippines, graduating at the top of his class with a weighted average of 1.05 in 36 academic units (a record until this day) and Gold Medalist for being the Best Thesis Awardee. He completed the Training Program on Economic Development Policy in Asian Countries under the International Area Studies from Hankuk University of Foreign Studies and the Korea International Cooperation Agency in Yongin, Seoul, South Korea in 2001. Further, he was awarded with a Certificate of Completion for Comparative Tax Policy and Administration Program from the John F. Kennedy, School of Government at Harvard University on June 12, 2012 as a scholar.

As a public servant, he has been serving the Senate of the Philippines for the last 34 years, starting as an Administrative Clerk in 1988 in the Office of Sen. Sotero H. Laurel and occupying various technical positions as Research Analyst, Junior Researcher, Senior Researcher, and Legal Researcher, until his appointment as Legislative Committee Secretary in 1994 in the Office of Senator Leticia Ramos-Shahani and handled the Committee on Education, Arts, and Culture; and Committee on Agriculture.

After passing the bar in 1997, he was promoted as Director of Legal Services, Senate Secretariat until his promotion as Director of Bills and Index in 2001. As such, Atty. Dascil has the distinction of receiving the very first Article of Impeachment in the history of Philippine Congress. He facilitated the summarization and distribution of the Article of Impeachment against then President Joseph Estrada and helped in the crafting of the first Senate Rules on Impeachment.

Taking into account his scholarly pursuit and dedication to the Senate, in 2008, he was promoted by then Senate President Juan Ponce Enrile as Director General of the Senate Tax Study and Research Office (STSRO), with the rank of Undersecretary. In 2010 and 2011, he was one of 6 lawyers, together with Ambassador to the World Trade Organization (WTO) Manuel A.J. Teehankee and then DTI Undersecretary Adrian Cristobal, who represented the Philippines in the WTO at Geneva, Switzerland on distilled spirits cases.

In 2017, he was among the members of the Philippine delegation who participated in the “High Level Learning Visit on Taxation and Financial System” that was held in London, United Kingdom. The learning activity included visits to and discussions with Her Majesty’s Revenue and Customs (HMRC); Institute of Chartered Accountants in England and Wales (ICAEW), the Commercial Court of England and Wales and the London School of Economics. The other delegates from the Philippines included then Committee on Ways and Means Chairperson Senator Sonny Angara; previous HOR officers Deputy Speaker Miro Quimbo and Committee on Ways and Means Chairperson Dakila Karlo Cua; former Department of Budget and Management (DBM) Secretary and current Bangko Sentral ng Pilipinas Governor Benjamin Diokno; and Economic Development Authority (NEDA) Director General Karl Kendrick Chua. In February 2018, he was a Visiting Fellow at Harvard University where he discussed tax reforms in the Philippines.

Atty. Dascil is one of the most sought speakers in taxation domestically and internationally. He has been invited as a resource person in Thailand, Vietnam, Singapore, India, and Australia. In May 2019, he was a speaker at the 4th international Conference on Taxpayer Rights in Minnesota, USA. Moreover, he has written 23 books with topics ranging from the National Internal Revenue Code of 1997, annotated; Customs Modernization and Tariff Act; Insurance Law; among others, which are widely accepted bestsellers.

In his capacity as Director General of STSRO from 2008 to present (14 years), he helped in the passage of various tax reforms during the incumbency of Senators Lacson, Drilon, Recto, Angara, and Pia Cayetano as Chair of the Senate Committee on Ways and Means. Sen. Angara even said to Atty. Dascil *“You have so many statutes and books bearing your imprint.”*

An advocate for a balanced and active lifestyle, Atty. Dascil is a lover of sports, be it as a player or as a spectator. He is into basketball, bowling, badminton, and golf.



Atty. Ma. Lourdes Consuelo Mayor-Arbas

Director IV, Office of the Director General

Atty. Ma. Lourdes Consuelo Mayor-Arbas has been with the Senate since March 1992 and currently supports the Director General in exercising supervision over personnel of the Office of the Director General and the four branches of STSRO. She works on strategies to streamline processes within STSRO and to professionalize its officers and employees. An expert in

legislation, Atty. Arbas provides efficient technical and administrative support to the Committee on Ways and Means and its Members. Born in Manila, Atty. Arbas traces her roots from Altavas, Aklan. She earned her B.S. Marketing and B.A. degrees from the De La Salle University – Manila and her Juris Doctor degree from San Sebastian College – Recoletos.



Maria Lucrecia R. Mir, PhD, MNSA
Director III, Direct Taxes Branch

Director Maria Lucrecia R. Mir has been serving in the Senate since 1999; and STSRO for 22 years. Previously, from 1989 to 1999, she served as tax researcher at the National Tax Research Center (NTRC). Director Mir currently heads the Direct Taxes Branch of STSRO and has been instrumental in the passage of component laws under the Comprehensive Tax Reform Program (CTRP) of the Duterte administration. She graduated from Saint Louis University with a bachelor's degree in Commerce, major in Accounting in 1985, *Cum Laude*. She took her Master's degree in Government Management (1998) at the Pamantasan ng Lungsod ng Maynila, and in National Security Administration (2004) at the National Defense College of the Philippines. She earned a doctoral degree of Philosophy in Development Administration from the Don Mariano Marcos Memorial State University – Open University System in 2014, *Meritus*. Dir. Mir collects international coins and bills, as well as postage stamps as a hobby, and traces her roots to the province of Pangasinan.



Marvee Anne C. Felipe

Director II, Direct Taxes Branch

Director Marvee Anne C. Felipe earned her M.A. Development Policy degree from the De La Salle University – Manila and B.A. Development Studies degree, *Magna Cum Laude*, from the University of the Philippines – Manila. She has been with the Senate for 17 years, 6 of which have been served in STSRO. She currently acts as the Committee on Ways and Means Secretary and the Assistant Service Chief of the Direct Taxes Branch. As such, Director Felipe oversees the effective and efficient delivery of all technical and administrative support services to the Committee on Ways and Means. Dir. Felipe plays volleyball and badminton and loves to spend her free time with her family.



Vivian A. Cabiling

Director III, Indirect Taxes Branch

With indirect taxes as her sphere of expertise, Director Vivian A. Cabiling leads the Indirect Taxes Branch of STSRO. She earned her B.S. Statistics, Master of Statistics, and Diploma in Industrial Engineering degrees from the University of the Philippines – Diliman and has been with STSRO for twenty-two (22) years. In recent years, her technical expertise has steered her Branch and STSRO in assisting the Committee on Ways and Means to pass component laws under Package 2 (Sin Taxes) of the CTRP. A native of Lucena City, Province of Quezon, Director Cabiling likes to watch Asian dramas and movies during her free time. She is a “plantita” and loves everything purple.



Atty. Harold Ian V. Bartolome
Director II, Indirect Taxes Branch

Atty. Harold Ian V. Bartolome is the Assistant Service Chief of the Indirect Taxes Branch and a former Secretary to the Senate Committees on Public Services; Banks, Financial Institutions and Currencies; Justice and Human Rights; and other related subcommittees, through which Atty. Bartolome has been able to shepherd legislative measures into their enactment. He has been with the Senate for 9 years, with legal research and legal writing as his areas of expertise. Prior to his appointment in the Senate, he was a practicing lawyer for 5 years, while serving as instructor of business laws and corporate secretary in various educational institutions. He earned his A.B. Legal Management degree from the University of Santo Tomas and his Juris Doctor degree from San Sebastian College - Recoletos. A sports enthusiast, Atty. Bartolome plays intermediate level volleyball and is interested in trees indigenous to the Philippines.



Atty. Sherry Anne C. Salazar
Director III, Legal and Tariff Branch

The Service Chief of STSRO's Legal and Tariff Branch, Atty. Sherry Anne C. Salazar has been with the Senate for 17 years. Her proactive leadership of her Branch serves as the bedrock for the efficient study of the legal implications of tax proposals and other tariff-related matters. Atty. Salazar's guidance was likewise instrumental to the deliberations on Republic Act No. 10963, or the TRAIN Law, and the component laws under Package 2 (Sin Taxes) of the CTRP. She received her B.A. Political Science degree, *Cum Laude*, from the

University of the Philippines – Manila and her Juris Doctor degree from Ateneo Law School. A self-confessed shopaholic, Atty. Salazar enjoys doing yoga, dancing, spending time with her family, and watching Korean dramas or variety shows.



Clinton S. Martinez

Director II, Legal and Tariff Branch

A graduate of B.S. Economics from the Lyceum of the Philippines University and Bachelor of Laws from the University of Santo Tomas, Director Clinton S. Martinez has been with the Senate for almost 15 years, 13 years of which have been spent serving STSRO. Prior to his appointment in the Senate, Dir. Martinez was employed by the National Tax Research Center (NTRC) for more than 20 years. As the current Assistant Service Chief of the Legal and Tariff Branch, Dir. Clinton personally attends hearings and meetings of proposed tax measures and likewise manages personnel resources under the Office of the Director General. True to his roots as a Capizeño, he is an adventure-seeking man who lists hiking, spelunking, biking, and snorkeling as the recreational activities that he loves to do.



Norberto M. Villanueva

Director III, Tax Policy and Administrative Branch

Director Norberto M. Villanueva is the Service Chief of STSRO's Tax Policy and Administrative Branch. Having served the Senate for 25 years, Director Villanueva has competencies in

technical research and writing, bill drafting, and parliamentary procedures. His proficiency in economic analysis is of great importance in assessing proposed taxes and other fiscal incentives, which are part of the policy and administrative aspects of taxation. He is a holder of a Master's degree in Development Communication from the University of the Philippines – Open University and an A.B. Economics degree from Bicol University. Director Villanueva loves to sing, create songs, and play the guitar and keyboard. He is likewise an avid swimmer and traveler.



Atty. Rachel L. Yuayan

Director II, Tax Policy and Administrative Branch

One of the newest additions to STSRO, Atty. Rachel L. Yuayan has been with the Senate for 17 years, working as a Secretary to various Senate committees such as the Committees on Local Government; Urban Planning, Housing and Resettlement; Youth, Women and Family Relations; Climate Change; Cooperatives; Cultural Communities; and Environment and Natural Resources. Prior to joining the Senate, she worked in the corporate world as Training Manager of Shopping Center Management Corporation, and before that as Marketing Manager of a US-based international consultancy and training corporation. She also served as College Secretary and Faculty Member at the Western Mindanao State University, Zamboanga City, from 1999 to 2003, teaching Biochemistry, Organic Chemistry, Inorganic Chemistry, and Food Sciences. She is a graduate of the University of the Philippines - Los Baños and of Arellano University School of Law. She was a nominee of the 2020 Senate Secretariat Exemplary Employee Award. A native of Laguna, Atty. Yuayan engages in music (she is a fan of BTS)

and visual arts, travel and adventure, writing, and photography as ways to de-stress and recharge.



Elsie T. Jesalva

SLSO II, Indirect Taxes Branch

Trained by the Development Academy of the Philippines on socio-political and economic governance, Elsie T. Jesalva is part of the Indirect Taxes Branch, with focus on research, communications, and monitoring of legislative measures. Armed with a degree of B.S. in Office Administration from the Polytechnic University of the Philippines, she is likewise a holder of a Master's Degree on Development Policy, Major in International Relations from the Korea Development Institute School of Public Policy and Management. She has been serving the Senate and STSRO for 26 years. Hailing from Laguna, Ms. Jesalva watches Korean dramas during her free time and would love to engage in water activities when given a chance.



Myrna E. Diana

SLSO II, Direct Taxes Branch

Myrna E. Diana specializes in tax policy analysis and revenue estimation. She graduated from the University of the Philippines - Diliman with a degree in Public Administration. She took her Master's degree in Public Policy at Hitotsubashi University in Tokyo, Japan as a scholar under the Japan Human Resource Development Scholarship (JDS). She started her career in government working with the NTRC where she got her first training in taxation

and other fiscal matters, including further studies and trainings in local and foreign schools. Before STSRO, she was connected with the Senate Economic Planning Office (SEPO) handling the fiscal desk. During her stint with SEPO, she had an opportunity to attend a month-long training on Tax Analysis and Revenue Forecasting at Duke University, USA, sponsored by the USAID. A wife and a mother of two adorable kids, Ms. Diana loves spending time with family through travels and food trips.



Angelique M. Patag

LSO V, Tax Policy and Administration Branch

Armed with a degree in Mass Communications from Centro Escolar University and a Master's Degree in Government Management from the Pamantasan ng Lungsod ng Maynila, Angelique M. Patag has been serving the Senate and STSRO for 13 years.

She provides technical and administrative support functions to the Senate Committee on Ways and Means and to the Tax Policy and Administrative Branch of STSRO. She was a nominee in the 2018 edition of the prestigious Senate Secretariat Exemplary Employee Award (SSEEA) and won the Departmental Award for the Office of the Secretary of the 2019 edition of SSEEA. Ms. Patag loves quiet moments in prayer and spending quality time with her family and friends.



Robynne Ann A. Albaniel
LSO IV, Legal and Tariff Branch

One of STSRO's youngest employees, Robynne Ann A. Albaniel graduated with a degree of A.B. Development Studies, major in International Development, from the De La Salle University – Dasmariñas. Prior to joining STSRO in 2021, she worked as a Research Analyst at business consultancy firm The Wallace Business Forum (WBF). At her stint at WBF, she provided research focusing on general business, financial technology, mining, tourism, impact investment, the Fourth Industrial Revolution, and green economy. She has likewise provided research support for many embassies, chambers of commerce, multinational companies, and notable personalities. She provides technical support to the Senate Committee on Ways and Means and to the Legal and Tariff Branch of STSRO. She endeavors in event planning, creative journaling, interior decorating, reading manga and anime, and playing with her cats during her free time.



Johann Francis A. Guevarra
LSO III, Office of the Director General

A graduate of Bachelor of Laws from the Philippine Law School and a holder of a BS Commerce, Major in Management degree from Colegio de San Juan de Letran, Johann Francis A. Guevarra has been with the Senate and STSRO for 9 years now. With a legal studies background, Mr. Guevarra is knowledgeable of laws, legal principles, codes, court procedures and decisions, agency rules and regulations, and other government processes,

all of which are beneficial to his technical roles in STSRO. Aside from engaging in quality time with his son and daughter, this Tanauan, Batangas native plays lawn tennis during his free time.



Kristine May A. Moredo

LSO I, Office of the Director General

Kristine May A. Moredo obtained her bachelor's degree in Public Administration from the University of the Philippines - National College of Public Administration and Governance, graduating with honors, *Cum Laude*. Prior to her appointment in STSRO, she has worked for Pfizer Philippines under the Customer Engagement and Events Team as well as the Bureau of Local Government Finance under the Policy, Planning, Programming and Standards Division. She enjoys exploring the outdoors as much as staying indoors. In her spare time, she likes to do activities such as hiking, paddle boarding, wall climbing, and cycling with her friends. When not engaged in active recreation, she reads fiction novels, listens to pop and/or rock music, and watches reality television shows.



Zenaida G. Sanchez

LSO III, Tax Policy and Administrative Branch

A graduate of B.S. Commerce, Major in General Business Entrepreneurship from St. Scholastica's College and a holder of a Master's Degree in Government Management from the Pamantasan ng Lungsod ng Maynila, Zenaida G. Sanchez has been with STSRO for 30 years. She has been conferred with a Professional Civil Service Eligibility and has honed her skills of persuasion and coordination in her dealings with stakeholders in the Committee on Ways and Means. This lady from Pampanga loves to dance and to listen to sweet music.



Romeo E. Regacho

LSO III, Office of the Director General

Armed with a degree of A.B. Mathematics from the University of Caloocan, Romeo E. Regacho has been serving the Senate and STSRO for 3 years. Prior to his work in the Senate, he was a Science and Mathematics teacher and a basketball coach in various public and private educational institutions. He is currently in charge of administrative tasks and other support functions, and in visualizing and designing the creative needs of STSRO. He likewise contributes articles for STSRO's Taxbits. His interests in active recreation include basketball, volleyball, billiards, and e-games.



Jeffry Tyrone A. Sanders
*LSA III, Office of the Director
General (ODG)*



Bonifacio M. Caldito
LSA II, ODG



Jonathan O. Colinayo
LSE II, ODG



Ariel A. Lamban
LSE I, ODG



Marilou T. Generao
LSE I, ODG

Composed of seasoned employees with years of experience in the Senate, the ODG personnel completes the manpower implement of STSRO. They form a pool of aides that perform a wide variety of clerical and administrative duties and are considered as STSRO's liaison officers, records keepers, and receiving clerks. Their everyday duties include collecting information from relevant government agencies and sharing these with Senate and STSRO staff. Always with a positive demeanor, members of the pool likewise do clerical work related to the conduct of public hearings of the Committee on Ways and Means and its Oversight Committees.

STSRO HONOR ROLL AND EXEMPLARY SERVICE AWARDEES

Since the inception of the Senate Secretariat Exemplary Employee (SSEEA) Award in 2012, employees of the Senate Tax Study and Research Office (STSRO) have been a constant presence either as nominees or departmental awardees. This honor is awarded to Senate secretariat personnel who have performed exemplary public service in the course of their duties in the institution.

To date, seven (7) STSRO employees have already been nominated to the annual search. Ms. Adoracion Cuevas (LSO III), Office of the Director General, was the first staff to be nominated in 2012 and also in 2013, followed in 2015 by Ms. Elizabeth Agas (LSO IV), Tax Policy and Administration Branch. Ms. Cuevas has already retired from the service while Ms. Agas has been promoted as a Committee Secretary (SLSO III) at the Legislative Committee Support Service for Economic, Socio-Cultural Concerns (LCSS-ESCC).

While 2017 was a good year with the nomination of Mr. Bonifacio Josen (LSA III), Office of the Director General, and currently LSO I of the Legislative Bills and Index Service, the year 2018 proved to be better with the twin nominations of Ms. Elsie Jesalva (SLSO II), Indirect Taxes Branch, and Ms. Angelique Patag, LSO II, Tax Policy and Administration Branch.

Two employees have become Departmental Awardees, namely Mr. Clinton Martinez in 2016, who was Supervising Legislative Staff Officer (SLSO) II, Office of the Director General before he was promoted to Director II of the Legal and Tariff Branch, and Ms. Angelique Patag, in 2019, who was by then promoted to Legislative Staff Officer (LSO) V, Tax Policy and Administration Branch.

As Departmental Awardees, both Dir. Martinez and Ms. Patag bested all nominees from the other offices under the Office of the Senate Secretary.

Due to the disrupted onsite work schedule arising from the Covid-19 pandemic, the evaluation of the 2020 nominees has been delayed but is now underway. This time around, the STSRO's entry is its administrative officer, Mr. Johann Francis Guevarra (LSO III) of the Office of the Director General – Legal and Tariff Branch.

The following are STSRO's Honor Roll over the years:

Nominees:

- 2012 – Ms. Adoracion M. Cuevas
- 2013 – Ms. Adoracion M. Cuevas
- 2015 – Ms. Elizabeth F. Agas
- 2016 – Mr. Clinton S. Martinez
- 2017 – Mr. Bonifacio R. Joson
- 2018 – Ms. Elsie T. Jesalva and Ms. Angelique M. Patag
- 2019 – Ms. Angelique M. Patag
- 2020 – Mr. Johann Francis A. Guevarra

Departmental Awardees:

- 2016 – Dir. Clinton S. Martinez
- 2019 – Ms. Angelique M. Patag

Most Outstanding:

- 2016 – Dir. Clinton S. Martinez

In order to give the awardees their well-deserved recognition, the Most Outstanding Awardee was given a Plaque of Distinction, a gold Senate pin and cash prize of Php35,000, on top of the Plaque of Recognition and Php5,000 given to each of the Departmental Awardees. Furthermore, they are featured

in press releases in various media platforms. Meanwhile, nominees are given Certificates of Recognition.

Aristotle once said, ***“We are what we repeatedly do. Excellence then, is not an act, but a habit.”*** ~ this STSRO has certainly put such maxim not only in mind but also to heart.





MS. ADORACION M. CUEVAS
NOMINEE: 2012 AND 2013



MS. ELIZABETH F. AGAS
NOMINEE: 2015



DIR. CLINTON S. MARTINEZ
NOMINEE: 2016
DEPARTMENTAL AWARDEE: 2016
MOST OUTSTANDING: 2016



MR. BONIFACIO R. JOSON
NOMINEE: 2017



MS. ELSIE T. JESALVA
NOMINEE: 2018



MS. ANGELIQUE M. PATAG
NOMINEE: 2018 AND 2019
DEPARTMENTAL AWARDEE: 2019



**MR. JOHANN FRANCIS A.
GUEVARRA**
NOMINEE: 2020

FEEDBACK ABOUT THE STSRO PRIMER

6th Edition, 2022



Senate of the Philippines

OFFICE OF SENATOR FRANCIS 'TOL' N. TOLENTINO

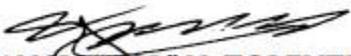
MESSAGE

My warmest congratulations to the Senate Tax Study and research Office (STSRO) for the release of the 6th edition of the STSRO Primer!

I gladly take this opportunity to thank the STSRO – one of the building blocks of this administration's tax reforms – for their assistance on tax matters and on the drafting of bills relating to taxation, as well as their analyses and estimates on the impacts of tax measures on government revenues and fiscal and non-fiscal incentives.

The hard work and dedication of the men and women of the STSRO in simplifying the tax reforms introduced under the administration of President Rodrigo Roa Duterte, through the STSRO Primer, deserves no less than a jubilee of praise. Without a doubt, this would serve as a very useful guide for us legislators and the public.

Again, congratulations and thank you to the STSRO for their continued public service.


FRANCIS "TOL" N. TOLENTINO
Senator



Message of the Senate President 5th Edition, 2021



REPUBLIC OF THE PHILIPPINES
Office of the Senate President
Senator Vicente C. Sotto III

MESSAGE



My sincerest congratulations to the Senate Tax Study and Research Office (STSRO) for the successful publication of the STSRO Manual 5th Edition!

Your role as the technical arm of the Senate, responsible for tax research and legislation is highly significant not only in the culmination of varied legislations relative to taxation, but more importantly to the dissemination of valid and comprehensible information to the public regarding our tax laws.

Taxation is the lifeblood of the government. Therefore, it is truly necessary to keep the public well-informed with the latest and recent developments in policies relative to taxation. Through your efforts, taxation matters that are otherwise so technical and complex to an ordinary layman can be made simpler and easier to understand. More than that, the STSRO has been one of the most helpful references of legislators for purposes of enacting tax laws.

Over the years, you have made significant contributions that aided all members of the Senate to come up with policies that will improve the lives of our countrymen. May you continue to stay true and dedicated to your mandate that is geared towards the fulfillment of our objectives.

Let us continue to work together towards elevating the lives of the Filipino people bearing in mind the values of excellence, integrity and genuine public service.

CONGRATULATIONS! MABUHAY KAYONG LAHAT!


VICENTE C. SOTTO III

Message of the Chairperson of Committee on Ways and Means 5th Edition, 2021



SENATOR PIA S. CAYETANO

Chairperson, Committee on Sustainable Development Goals, Innovation, and Futures Thinking
Chairperson, Committee on Ways and Means

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SENATOR PIA S. CAYETANO'S MESSAGE TO THE SENATE TAX STUDY AND RESEARCH OFFICE (STSRO) ON THE RELEASE OF ITS NEW PRIMER

I extend my heartfelt congratulations to the Senate Tax Study and Research Office (STSRO) for the release of your 5th Edition Primer this year!

Thank you for your continuing effort to disseminate useful information about our budgetary and fiscal policies which directly impact our economy and the lives of our people.

As Chair of the Senate Committee on Ways and Means, I consider the STSRO a partner in advancing tax and fiscal reforms to foster sustainable growth.

Last year, we successfully passed Republic Act 11467 or the Sin Tax Reform Law. This measure increased excise taxes on alcohol and imposed new duties on heated tobacco and vapor products to help us fund the Universal Health Care Program.

Meanwhile, as the world grapples with the pandemic, we in government are tasked to find a calibrated approach to help the recovery of industries affected by the economic fallout, and attract more investments in the post-COVID era. Towards this objective, I am sponsoring the Corporate Recovery & Tax Incentives for Enterprises Act, otherwise known as the CREATE bill. This measure seeks to immediately reduce our Corporate Income Tax (CIT) rate and establish a more targeted, time-bound, performance-based, and transparent tax incentives regime.

Through the collective wisdom of lawmakers and with the help of various sectors and think-tanks like the STSRO, I am hopeful that we could craft measures that will genuinely address the needs of our economy, especially in these trying times.

Congratulations and more power to the STSRO! #

Pia S. Cayetano
SENATOR PIA S. CAYETANO
Chairperson, Committee on
Ways and Means



Message of the Senate Secretary 5th Edition, 2021



REPUBLIC OF THE PHILIPPINES

Senate

Pasay City

Office of the Secretary

MESSAGE

I would like to congratulate the Senate Tax Study and Research Office (STSRO), led by Director General Rodelio T. Dascil, for coming up with another important publication this year.

The 5th Edition of the STSRO Primer provides the Senate technical staff, academic and media researchers, and the general public with a reservoir of information on budgetary and fiscal matters, revenue collection and incentives. The Primer gives its readers a deep understanding and appreciation of current issues and concerns relative to the abovementioned subjects.

I commend the STSRO for constantly coming up with timely and relevant publications. May you continue to provide our dear Senators and the Committee on Ways and Means with outstanding technical support.

Mabuhay ang STSRO!

A handwritten signature in blue ink, appearing to read "Myra Villarica".

ATTY. MYRA MARIE D. VILLARICA
Senate Secretary

Message of the Senate President 4th Edition, 2019



Republic of the Philippines
SENATE OF THE PHILIPPINES
Pasay City

M E S S A G E 4th Edition, 2019



My heartfelt congratulations to the Senate Tax Study and Research Office (STSRO) on the publication of the STSRO Manual 4th Edition!

I cannot overemphasize the importance of your role as the technical arm of the Senate when it comes to tax research and legislation.

Over the years, you have remained true to your mandate and made remarkable accomplishments. Your works enabled us to enact laws that would address the country's fiscal needs and improve the lives of many Filipinos. That is your greatest achievement.

I wish to commend everyone behind the publication of this manual. I hope this serves as a reliable and helpful reference for all members of the Senate. May you continue to exhibit the same amount of passion and dedication as you continue to work for the realization of STSRO's objectives.

Always work with the end in view to elevate people's lives, bearing in mind the values of excellence and service.

Congratulations and Mabuhay kayong lahat!

A handwritten signature in black ink, appearing to read "Vic Sotto III".

VICENTE C. SOTTO III
Senate President
Republic of the Philippines

Message of the Chairperson, Committee on Ways and Means 4th Edition, 2019



Republic of the Philippines
SENATE OF THE PHILIPPINES
Pasay City

M E S S A G E 4th Edition, 2019

I congratulate the Senate Tax Study and Research Office (STSRO), under the leadership of Director General Atty. Rodelio Dascil, for the release of the new *Primer* which would be of great help to the incoming senators of the 18th Congress.

As the Chairman of the Senate Committee on Ways and Means during the 16th and 17th Congress, the **STSRO has been our partner in the passage of very meaningful reforms on taxation.** Among those are the law raising the tax exemption cap for 13th month pay and other benefits, the Tax Incentives Management and Transparency Act (TIMTA), the Customs Modernization and Tariff Act (CMTA) which increased the tax exemption for balikbayan boxes, the law expanding the benefits and privileges of Persons with Disabilities (PWDs), the first package of the government's Comprehensive Tax Reform Program (CTRP), and the law increasing the taxes on tobacco products and imposing taxes on vapor products and heated tobacco products (HTPs) in order to help fund the Universal Health Care Program. All these measures have been anchored on the belief that these will give Filipinos the opportunity to succeed.

I am confident that as the country's leaders continue to improve the system of taxation in the country, this *Primer* would serve as a comprehensive guide not only in seeing the wisdom in the creation of the previous laws but also in determining where our taxation is headed and how it will help improve the lives of Filipinos. **In conclusion, allow me to also commend the entire STSRO family for their enormous contribution during this representation stint as Chairman of the Senate Committee on Ways and Means.**

Maraming salamat! Mabuhay kayong lahat.

A handwritten signature in black ink, appearing to read "Sonny Angara".

SEN. SONNY ANGARA
Chairman, Committee on Ways and Means

Message of the Senate Secretary 4th Edition, 2019



Republic of the Philippines
SENATE OF THE PHILIPPINES
Pasay City

MESSAGE 4th Edition, 2019

My warmest felicitations to the men and women of the Senate Tax Study and Research Office (STSRO) on the publication of the fourth edition of their office manual.

The manual, which contains basic information about the legislative process, tax bills and many more, will be a good reference material for the technical staff of the Senate.

For thirty years, the STSRO has been rendering excellent service to the institution. It has consistently provided the Committee on Ways and Means and the honorable members of the Senate with outstanding technical support.

As Senate Secretary, I am very proud of its accomplishments and its relentless pursuit of excellence. Let me reiterate my unwavering support for the STSRO's noteworthy initiatives.

Mabuhay ang STSRO!

A handwritten signature in blue ink, appearing to read "Myra Marie D. Villarica".

Atty. MYRA MARIE D. VILLARICA
Secretary of the Senate

Message of the Senate President 3rd Edition, 2016



Republic of the Philippines
SENATE OF THE PHILIPPINES
Pasay City

MESSAGE 3rd Edition, 2016

I congratulate the **Senate Tax Study and Research Office (STSRO)** on the release of the latest version of the STSRO Primer, which informs readers of the mandate, functions and roles played by the STSRO in improving the revenue collection system of our nation.

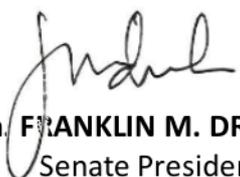
There are few groups in the country who understand the nation's lifeblood – taxes- better than the Senate Tax Study and Research Office. To read this primer is to be knowledgeable about the many contributions of this office in keeping our system of taxation a successful agent of national progress.

For more than twenty-five years, the STSRO has rendered invaluable assistance to lawmakers tasked with legislation concerning revenue collection and other important budgetary and fiscal matters that have a direct impact on the state's ability to serve our people.

The art of identifying the potentials and weaknesses of our tax infrastructure is never easy. It is filled with complexities and technicalities that reflect our complicated, modern world. But as the STSRO never fails to point out, effective and fair taxation is not impossible – it only requires well-thought, innovative reforms and strong political will by our nation's leaders.

That is why I hope that the STSRO will be there to guide the lawmakers of our country for years to come, and will continue to perform admirably in service of national development, and prosperity for all.

Mabuhay po kayong lahat!


Sen. **FRANKLIN M. DRILON**
Senate President

Message of the Chairperson, Committee on Ways and Means 3rd Edition, 2016



Republic of the Philippines
SENATE OF THE PHILIPPINES
Pasay City

M E S S A G E 3rd Edition, 2016

My warmest greetings to the Senate Tax Study and Research Office (STSRO), under the effective leadership of Director General Rodelio T. Dascil, on the publication of its revised Primer. I commend your effort in keeping your readers up to date with the recently enacted reforms to the government's taxation policies including the 1) law adjusting the tax exemption ceiling of the 13th month pay and other benefits, 2) the Tax Incentives Management and Transparency Act (TIMTA), 3) the law exempting persons with disabilities (PWDs) from value added tax (VAT), and 4) the Customs Modernization and Tariff Act (CMTA). These legislative measures generally aim to ease the burden of our taxpayers, and improve the tax administration and customs procedures in the country.

As a neophyte senator in the 16th Congress, being designated as chairman of the powerful Ways and Means Committee, which handles all matters relating to revenue, was a daunting task. I am privileged to have been provided with sufficient technical assistance by the STSRO. Without its competent support, the Ways and Means Committee and the Senate as a whole would not be able to pass important legislation and landmark laws, some of which had languished in Congress for decades, governing taxation.

As the next Congress begins, I am looking forward to another productive partnership with the STSRO in crafting bills on taxation that will truly benefit the Filipino people.

Maraming salamat at mabuhay po kayo!

A handwritten signature in black ink, appearing to read "Sonny Angara".

SEN. SONNY ANGARA

Chairman, Committee on Ways and Means

Message of the Senate Secretary 3rd Edition, 2016



Republic of the Philippines
SENATE OF THE PHILIPPINES
Pasay City

MESSAGE 3rd Edition, 2016

My warmest congratulations to the Senate Tax Study and Research Office (STSRO), led by its dynamic Director General, Rodelio T. Dascil, on the publication of the revised **STSRO Primer**.

The **STSRO Primer** provides valuable information on selected BIR and BOC regulations, as well as the latest doctrines in taxation among others. The technical staff of the Senators and the Senate Secretariat, and even members of the academe, media and independent researchers, will find this publication very useful.

I commend the hardworking and competent STSRO officers and staff for providing the Committee on Ways and Means and the honorable members of the Senate with outstanding technical support. I am confident that STSRO will continue to render the same quality of service in the years to come.

A handwritten signature in black ink, appearing to read "Oscar G. Yabes".

Atty. OSCAR G. YABES
Secretary of the Senate

Message of the Senate President 2nd Edition, 2013



Republic of the Philippines
SENATE OF THE PHILIPPINES
Pasay City

MESSAGE 2013 Revised Edition

I wish to convey my warmest greetings and sincerest felicitations to the entire **Senate Tax Study and Research Office (STSRO)**. I congratulate your office for coming up with this *Primer* which highlights the major accomplishments of the Senate during the 15th Congress especially with regard to laws of national importance pertaining to the taxation policies of the government.

I laud your effort in keeping your readers up to date with all the important legislative measures passed in the past Congress including the AFP Modernization Act, the People's Survival Fund, and the Sin Tax Reform Act, among others. This *Primer*, as well as your *STSRO TaxBits* publications, is very useful not just for senators but to all legislative staff members in understanding the significance and relevance of these tax measures.

May you remain steadfast in keeping your readers aware of the efforts pursued by the Senate for the promotion and upliftment of the welfare of our people. May you remain vigilant on how these policies are being implemented and make sure that these are being enforced according to their real intent.

As the next Congress starts, may you continue to be the Senate's partner in crafting bills that would push forward the advocacies that will redound to the greater good of our people.

Once again, congratulations and more power!

A handwritten signature in black ink, appearing to read "Juan Ponce Enrile", written over a white background.

Sen. Juan Ponce Enrile
(Senate President)

Message of the Chairperson, Committee on Ways and Means 2nd Edition, 2013



Republic of the Philippines
SENATE OF THE PHILIPPINES
Pasay City

MESSAGE 2013 Revised Edition

The STSRO led by its Director General Rodelio T. Dascil with the generous contribution of the directors and staff, deserves recognition for coming out with this *Primer* that would serve as an invaluable guide to the Senators and staff in order to better understand and appreciate the laws and regulations governing taxation.

This *Primer* comes at an opportune time as the government seeks to achieve the legislative component of the tax reform agenda. This is a broad introduction to tax laws and executive issuances and reflects the efforts and work of those who crafted and implemented the complex tax system, in recent years.

Nevertheless, we must appreciate the relevant tax measures enumerated herein in the context of development that promotes inclusive growth. This primer must be considered not in isolation but in relation to other documents like the budget laws and the national plan which provide the development framework and details of the expenditure program that are funded from the tax laws. We must not deviate from the core purpose of taxation which is to finance needed programs that respond to the people's aspirations for a better life.

We are privileged to have the competent support of the STSRO who provides excellent technical assistance to the Committee on Ways and Means and to the Senate as a whole. Certainly, the tax system with the corollary reforms has been enriched by the deep knowledge and experience of the STSRO on taxation.

It is my hope that this primer will provide the needed information to further enhance the legislative process in the 16th Congress.

A handwritten signature in black ink, appearing to read "R. Recto", written over a horizontal line.

SEN. RALPH G. RECTO
Chairman, Committee on Ways and Means
15th Congress

**Message of the Senate Secretary
2nd Edition, 2013**



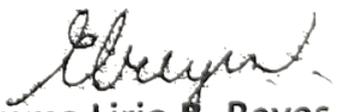
Republic of the Philippines
SENATE OF THE PHILIPPINES
Pasay City

M E S S A G E
2013 Revised Edition

This latest version of the *Primer* prepared by the Senate Tax Study and Research Office (STSRO) contains vital information in the field of taxation. The same would be of great assistance to our law makers in the crafting of the necessary laws in the field of taxation and finance.

Of significant application in this latest Primer is the incorporation of the latest decisions of the Supreme Court in taxation and issuances of the Bureau of Internal Revenue (BIR) and Bureau of Customs (BOC).

I congratulate the STSRO in this latest endeavor.


Atty. Emma Lirio R. Reyes
(Senate Secretary)

**Message of the Deputy Secretary for Legislation
2nd Edition, 2013**



Republic of the Philippines
SENATE OF THE PHILIPPINES
Pasay City

MESSAGE
2013 Revised Edition

My heartiest congratulations to the Senate Tax Study and Research Office (STSRO), under the able leadership of Director General Rodelio T. Dascil, on the publication of the revised *Primer*.

The revised edition is a goldmine of information as it includes the latest case and doctrines in taxation as well as digest of recent laws done by the competent and hardworking Directors and Staff of the STSRO. It is not only the Senate technical staff but also the members of the academe, researchers, media and even ordinary folks who would find this publication beneficial and noteworthy.

I deeply appreciate the unwavering dedication of the STSRO especially in providing our Senators with the best technical support possible.



Atty. EDWIN B. BELLEN

Deputy Secretary for Legislation -

Message of the Senate President Initial Edition, 2010

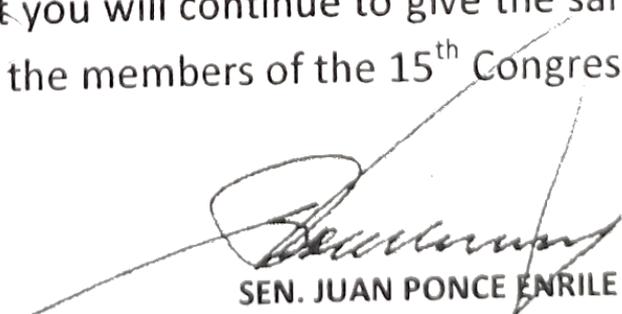


Republic of the Philippines
SENATE OF THE PHILIPPINES
Pasay City

MESSAGE (2010 Initial Edition)

Warmest greetings to the Senate Tax Study and Research Office (STSRO) under the leadership of Director General Rodelio T. Dascal. I am very proud of the latest feather on your cap -- the maiden issue of the **PRIMER AND BRIEFING MATERIALS**. This publication is a reservoir of information which Senators and their staff, as well as the officers and staff of the Senate Secretariat, can draw from.

I commend the dynamic and dedicated Directors and staff of the STSRO for consistently providing the Committee on Ways and Means and the honorable members of the Senate with outstanding technical support. I trust that you will continue to give the same quality of service to the members of the 15th Congress.



SEN. JUAN PONCE ENRILE
(Senate President)

Message of the Senate Secretary Initial Edition, 2010



Republic of the Philippines
SENATE OF THE PHILIPPINES
Pasay City

MESSAGE

(2010 Initial Edition)

Congratulations to the Senate Tax Study and Research Office (STSRO) led by Director General Rodelio T. Dascil on this maiden issue of its **PRIMER AND BRIEFING MATERIALS**. This is an excellent reference material for the Senators and their staff as well as the officers and staff of the Senate Secretariat.

The STSRO continues to provide excellent technical support to the Committee on Ways and Means and to the honorable members of the Senate. The contents of this publication are testament to the hard work and dedication of the Directors and staff.

As Secretary of the Senate, I am proud of the accomplishments of the STSRO. I am confident that the members of the 15th Congress can always count on the same excellent service by the professional and dynamic staff.

A handwritten signature in black ink, appearing to read "E. Reyes".

ATTY. EMMA LIRIO R. REYES
(Senate Secretary)

WHAT THEY SAY ABOUT STSRO



MESSAGE FROM THE OFFICE OF SENATOR WIN GATCHALIAN

Warmest greetings to our colleagues from the **Senate Tax Study and Research Office!**

The COVID-19 pandemic presented many challenges which caused significant change to our daily lives. We are challenged to accelerate the innovation of the country's healthcare system under the new normal.

I laud the STSRO for continuously promoting excellence and demonstrating professionalism in the industry. As the country moves towards recovery, I urge you to build a high degree of flexibility and resiliency guided by the principles of determination, camaraderie, coordination, and responsibility.

Rest assured that as a public servant, I am one with you in realizing all your goals through substantial legislation that would uphold and promote the welfare and future of our society.

I wish you all the best in your future endeavors.

Mabuhay!



Senator Win Gatchalian



www.WinGatchalian.com



"Our job here is to reconcile all existing laws and regulations. I'll flash on the screen provisions of the Civil Code of the Philippines relating to donations, a provision coming from the national Internal Revenue Code relating to donations. **And I would like to congratulate the Senate Tax Study and Research Office. They gave me a report - I would like, Mr. President, all our colleagues to have a copy of this. Napakaganda ho ng sinabi nila.**"

SEN. FRANCIS "TOL" N. TOLENTINO

DISCUSSION ON THE NATIONAL GOVERNMENT'S COVID-19 VACCINATION PROGRAM

COMMITTEE OF THE WHOLE

JANUARY 22, 2021



"No less than the Senate Tax Study and Research Office (STSRO) and the Senate Plenary Parliamentary Counselling Service, as well as the House Legal Affairs Division, have expressed the opinion that **CREATE is compliant with the one-subject one-title rule."**

SECRETARY OF FINANCE

CARLOS G. DOMINGUEZ

In a letter to Senate President Vicente Sotto III listing the DOF's position on key issues regarding the CREATE bill



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TAXREFORM.DOF.GOV.PH



DOF PH NEWS

Image by the Department of Finance



"In conclusion, allow me to also commend the entire STSRO family for their enormous contribution during this representation stint as Chairman of the Senate Committee on Ways and Means. (June 24, 2019)

We also thank Director General Atty. Rodelio T. Dascil and the rest of the Senate Tax Study and Research Office (STSRO)." (Excerpt from his sponsorship speech on Tax Reform for Acceleration and Inclusion (TRAIN) September 20, 2017)

SEN. SONNY ANGARA

CHAIRPERSON
COMMITTEE ON WAYS AND MEANS (2013-2019)



"Allow me to express my deepest gratitude to you for your support during my term as Senator of the Republic.

Your commitment to the Senate as an independent institution allowed us to accomplish numerous legislative measure that will surely benefit our constituents. I am proud that I have worked with the competent and hardworking Senate Secretariat while pushing for my legislative advocacies.

Truly, as one institution we were able to do good for the progress of our country and welfare of our constituents. Rest assured that I will continue to support the Senate in bringing good legislations that will benefit every Filipino."

SEN. JOSEPH VICTOR G. EJERCITO

SENATE OF THE PHILIPPINES
MAY 27, 2019



"We would like to thank the leadership of STSRO for extending this invitation to us in the academe, and giving our students the chance to, at least, participate and have a glimpse of how laws are being crafted in our land."

MS. ESTER LEDESMA

DEAN, SCHOOL OF ACCOUNTANCY

ST. SCHOLASTICAS COLLEGE

EXPRESSION OF GRATITUDE ON BEHALF OF THE ACADEMIC COMMUNITY
DURING THE STSROS TAX FORUM SERIES 5 - GIMME'A BREAK: EXPLORING
THE TAX AMNESTY ACT

MARCH 21, 2019

Photo by ssc.edu.ph

STSRO ACTIVITY PHOTOS



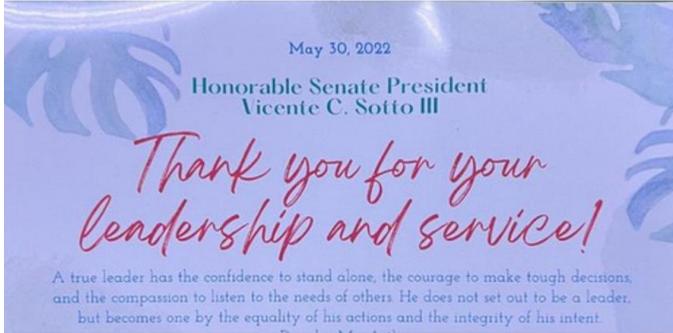




Senate President Vicente C. Sotto III

May 30 at 4:23 PM · 🌐

Salamat sa inyong pagbati, SENATE TAX STUDY AND RESEARCH OFFICE headed by DG RODELIO DASCIL. 🙏



Sen. Ralph Recto ✓

10h · 🌐

A surprise visit from the Senate Tax Study and Research Office (STSRO) team who i have worked with on many tax measures when I was chairperson of the Ways and Means Committee.

Thank you for the technical assistance and support. 🙏



Photos with Sen. Win Gatchalian

Chairperson of the Committee on Ways and Means



NOTES
