



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

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SENATE
P. S. Res. No. 560

RECEIVED BY: *ji*

Introduced by Senator Maria Lourdes Nancy S. Binay

RESOLUTION
DIRECTING THE PROPER SENATE COMMITTEES TO INVESTIGATE, IN AID
OF LEGISLATION, THE SHAME CAMPAIGN ADVERTISEMENTS OF THE
BUREAU OF INTERNAL REVENUE AGAINST PROFESSIONALS AND BUSINESS
ESTABLISHMENTS WITH THE END IN VIEW OF ADOPTING GUIDELINES FOR
GOVERNMENT CAMPAIGN ADVERTISEMENTS

WHEREAS, under the Bill of Rights, no person shall be deprived of life, liberty, or property without due process of law, nor shall any person be denied the equal protection of the laws¹;

WHEREAS, under the Social Justice and Human Rights provisions of the 1987 Philippine Constitution, the Congress shall give highest priority to the enactment of measures that protect and enhance the right of all the people to human dignity²;

WHEREAS, under Republic Act No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees, public officials and employees shall remain true to the people at all times. They must act with justness and sincerity and shall not discriminate against anyone, especially the poor and the underprivileged. They shall at all times respect the rights of others, and shall refrain from doing acts contrary to law, good morals, good customs, public policy, public order, public safety and public interest³;

WHEREAS, the Bureau of Internal Revenue (BIR) have launched tax campaign advertisements against professionals, including accountants, lawyers and doctors showing non-payment of proper taxes;

WHEREAS, the BIR published in newspapers targeting establishments paying low income taxes;

WHEREAS, the BIR recently published a tax campaign advertisement showing a female doctor sitting on the shoulders of a female teacher. The said advertisement also indicated that the physician, named as Marjorie Villena, only paid P7,424 in taxes for an income of P1,075,080.52

¹ Article III, Sec.1, 1987 Constitution of the Republic of the Philippines.

² Article XIII, Sec. 1, 1987 Constitution of the Republic of the Philippines

³ Section 4(A)(c), Republic Act No. 6713 or the

while the teacher, named as Carina Santos, paid P221,694.23 in taxes for a salary of P852,169.48;

WHEREAS, the Philippine Medical Association (PMA) expressed disapproval of the sweeping generalization that doctors do not pay the right taxes;

WHEREAS, according to PMA President Dr. Leo O. Olarte, to project to the entire nation through the tri-media that medical doctors are tax cheats per se is absolutely unfair⁴;

WHEREAS, according to Dr. Leo O. Olarte, the tax campaign advertisement on doctors was not part of PMA's various consultations and joint information campaign activities with the BIR;⁵

WHEREAS, government campaign advertisements are imbued with public interest and therefore, must be clear, fair, truthful, non-deceptive and supported by facts;

WHEREAS, the primary purpose of government campaign advertisements is to disseminate information to increase public awareness and not to discriminate against any person or profession;

WHEREAS, the unwarranted implications of shame campaigns undermine the ability of the government to effectively communicate tax awareness with the public;

WHEREAS, professionals, such as accountants, lawyers and doctors, are important government partners in nation-building and in advancing social justice;

WHEREAS, persons not paying the right taxes should not be tolerated but professionals who abide by their oath to practice their profession honestly must be treated fairly and with dignity, and their rights must be equally protected, either by policy or by law, against unfair government campaign advertisements;

NOW, THEREFORE, BE IT RESOLVED BY THE SENATE, as it is hereby resolved to direct the appropriate Senate Committees to investigate, in aid of legislation, the shame campaign advertisements of the Bureau of Internal Revenue against professionals and business establishments with the end in view of adopting guidelines for government campaign advertisements.

Adopted,


MARIA LOURDES NANCY S. BINAY
Senator

⁴ Philippine Daily Inquirer, Doctors slam BIR ad: We're not tax cheat, March 4, 2014, <http://newsinfo.inquirer.net/582060/doctors-slam-bir-ad-were-not-tax-cheats>

⁵ ABS-CBN NEWS.COM, Doctors hit BIR for 'unfair' tax ad, March 03, 2014, <http://www.abs-cbnnews.com/business/03/03/14/doctors-hit-bir-unfair-tax-ad>