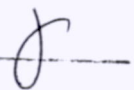


SENATE  
P. S. Res No. 847

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Introduced by Senator Maria Lourdes Nancy S. Binay

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**RESOLUTION**  
**DIRECTING THE PROPER SENATE COMMITTEES TO CONDUCT AN**  
**INQUIRY, IN AID OF LEGISLATION, ON THE IMPOSITION OF ADDITIONAL**  
**REQUIREMENT OF NO PENDING CRIMINAL CASES INVOLVING MORAL**  
**TURPITUDE ON OFFICERS OF REVENUE GENERATING AGENCIES**

1 WHEREAS, Section 1 of Article XI of the 1987 Constitution emphasizes that  
2 public office is imbued with public trust. The Constitution mandates public officers  
3 and employees to be, at all times, accountable to the people, and to serve them with  
4 utmost responsibility, integrity, loyalty, and efficiency, act with patriotism and  
5 justice;

6 WHEREAS, Executive Order No. 292, also known as the Revised  
7 Administrative Code of the Philippines, mandates the Department of Finance (DOF)  
8 to handle and manage the financial resources of the Government, its subdivisions,  
9 agencies and instrumentalities. Under this department are the Bureau of Customs  
10 (BOC) and the Bureau of Internal Revenue (BIR) which the primary revenue  
11 collection agencies in the country;

12 WHEREAS, under the Section 18 Title II, Book IV of the Revised  
13 Administrative Code, the BIR shall be headed by the Commissioner of Internal  
14 Revenue, who shall be appointed by the President upon the recommendation of the  
15 Secretary;

16 WHEREAS, under the National Internal Revenue Code of 1997, the BIR  
17 Commissioner shall be assisted by four Deputy Commissioners. The Revised  
18 Administrative Code provides that the aforementioned undersecretaries shall be  
19 appointed by the President upon the recommendation of the Secretary;

20 WHEREAS, Section 23 of the Revised Administrative Code provides that the  
21 BOC shall be headed by the Commissioner of Customs, who shall be appointed by  
22 the President upon the recommendation of the Secretary;

23 WHEREAS, under the Tariff and Customs Code of the Philippines, the BOC  
24 Commissioner shall be assisted by four Deputy Commissioners, assigned to each of  
25 the four operations group under the Bureau of Customs. Under Section 25 of the  
26 Revised Administrative Code, the aforementioned Deputy and Assistant  
27 Commissioners shall be appointed by the President upon the recommendation of the  
28 Commissioner of Customs in keeping with the intent of Executive Order No. 9;

29 WHEREAS, the Commissioners of the aforementioned agencies shall exercise  
30 duly designated police powers for the performance of their functions and duties;  
31 assess, collect, and account for all taxes collected; and are given power to prosecute  
32 those committed illegal activities under its jurisdiction;

33 WHEREAS, imposing the qualification of no pending criminal cases involving  
34 moral turpitude on these public offices will remove any doubt and suspicion on the  
35 integrity and work ethics of these public officials;

36 WHEREAS, while acknowledging the freedom and trusting the discretion of  
37 the President to appoint these officials, it is necessary to maintain such stringent  
38 criteria for the selection of the said officials who will be handling and managing the  
39 collection of taxes which are the "lifblood of the government";

40 BE IT RESOLVED, AS IT IS HEREBY RESOLVED, to direct the proper Senate  
41 Committees to conduct an inquiry, in aid of legislation, on the imposition of  
42 additional requirement of no pending criminal cases involving moral turpitude on  
43 officers of revenue generating agencies.

Adopted,

  
**MARIA LOURDES BINAY**  
Senator