

**Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City, Metro Manila**

Thirteenth Congress
First Regular Session

House Bill No. 2008



Introduced by Honorable Catalino V. Figueroa

EXPLANATORY NOTE

This bill seeks to provide incentives in favor of the Bureau of Internal Revenue (BIR) examiners in the form of fixed percentage equivalent to ten (10%) percent on assessments made and collected.

Taxes are the lifeblood of the nation, without funds the government cannot fulfill its functions. It is important that people should be made aware of their obligation to pay taxes willingly and promptly. Surveys show that, a very significant factor of our tax consciousness is the apparent unawareness of most taxpayers of existing tax laws, rules and regulations.

The BIR is tasked to assess and collect all national internal revenue taxes, fees and charges. In spite of its effort to effectively carry out its functions, it still fails to collect all assessed taxes which have been long overdue because of the alleged irregularities in the collection of the same.

This measure is being proposed in order to minimize irregularities in tax collection, professionalizing the position of BIR examiners by reminding them to study the cases assigned to them, providing employment and augmenting their income thus preventing the spread of graft and corruption in the country.

In view thereof, the approval of this bill is recommended.


CATALINO V. FIGUEROA

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**AN ACT
PROVIDING FOR AN INCENTIVE TO BUREAU OF INTERNAL REVENUE
(BIR) EXAMINERS IN THE FORM OF FIXED PERCENTAGE EQUIVALENT TO
TEN PERCENT (10%) ON ASSESSMENTS MADE AND COLLECTED.**

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

SECTION 1. All BIR examiners are hereby granted incentive in the form of fixed percentage equivalent to ten percent (10%) on assessments made and collected: PROVIDED, That examiners who have already retired shall also be entitled to the incentive provided herein once taxes based on their assessment reports shall have been collected.

Sec. 2. For purposes of this Act, the examiners may hire their own staff whose salaries shall be paid out of the incentive provided for under Section 1 hereof, to assist them in making their assessment report.

Sec. 3. The Department of Finance shall issue the necessary rules and regulations for the effective implementation of this Act.

Sec. 4. All laws, decrees, executive orders, rules and regulations and other issuances or parts thereof inconsistent with this Act are hereby repealed or amended accordingly.

SEC. 5. This Act shall take effect upon its approval.

Approved,