

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

THIRTEENTH CONGRESS
First Regular Session

House Bill No. 2264



Introduced by the **Honorable ROILO GOLEZ**

EXPLANATORY NOTE

Tax and duty exemptions were granted to the Armed Forces of the Philippines Commissary and Exchange Services (AFPCES) under Presidential Decree No. 83 series of 1972 and Executive Order No. 76 series of 1986. These exemptions were replaced by a tax subsidy system that has proven to be less effective.

This measure thereof seeks to restore said exemptions to better realize the AFPCES objective of augmenting the wages of Filipino soldiers and ease the economic burden of their widows and orphans, as well as that of veterans.

At present, a tax subsidy system is in place but this has proven to be much less effective in providing the military service community with non wage benefits. There is at present a very tedious system of documentation which system suppliers had to undertake in order to avail of tax benefits. Thus, AFPCE prices are no longer as competitive, negating the very objective for a commissary.

Passage of this bill is earnestly requested.

ROILO GOLEZ

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AN ACT
RESTORING THE TAX AND DUTY EXEMPTION PRIVILEGES OF THE
ARMED FORCES OF THE PHILIPPINES COMMISSARY AND EXCHANGE
SERVICE AND FOR OTHER PURPOSES

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

SECTION 1. All purchases from local sources, manufacturers, suppliers and producers of commodities or items purchased and sold by the Armed Forces of the Philippines Commissary and Exchange Service (AFPCES) to veterans, their widows and orphans, and the members of the Armed Forces of the Philippines and their dependents who are entitled to commissary and exchange PX privileges shall be free of all taxes, duties and other charges prescribed for similar commodities or items under existing revenue and other laws and regulations.

SEC. 2. The Secretary of Finance shall formulate the necessary rules and regulations for the effective implementation of this Act.

SEC. 3. All laws, decrees, orders, issuances, rules and regulations or parts thereof inconsistent with the provisions of this Act are hereby repealed or modified accordingly.

SEC. 4. This Act shall take effect fifteen (15) days following its complete publication in the Official Gazette or at least two (2) national newspapers of general circulation.

Approved,