

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

Thirteenth Congress
First Regular Session

HOUSE BILL NO. 3307



Introduced by Honorable JANETTE P. LORETO-GARIN, M.D.

EXPLANATORY NOTE

This bill seeks to establish a Bureau of Internal Revenue field office in all municipalities throughout the country.

It is the declared policy of the State to promote sustainable economic growth through the rationalization of the Philippine internal revenue tax system, including tax administration.

Taxes is the life blood of the government. Its prompt collection is of imperious need. With the present economic condition of our country, it is necessary to have an effective method of tax collection. This function is entrusted to the Bureau of Internal Revenue (BIR) which helps the national government stay on track to meet its annual budget. Today, in order to meet its collection target, the BIR implemented its tax compliance verification drive whereby revenue personnel are sent to the field to check on the tax compliance of business establishments. This help largely in the collection target wherein the BIR exceeded its goal.

The instant bill is in line with the present program of the BIR. With the establishment of field offices in every municipality, such program shall become permanent. There will be no need for the BIR to send its personnel to business establishments located in urban centers to collect taxes. At the same time, it will also serve those in the rural areas. The field office will be manned by a collection supervisor as head and two other personnel. With its presence in every municipality there will be an effective and prompt tax collection thereby increasing revenue. On the other hand, it will be more convenient and accessible for the business establishments as well as the residents in the area to pay their taxes religiously and on time. Hence, approval hereof is highly recommended.


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AN ACT
PROVIDING FOR THE ESTABLISHMENT OF A BUREAU OF INTERNAL
REVENUE FIELD OFFICE IN EVERY MUNICIPALITY THROUGHOUT THE
COUNTRY AMENDING FOR THE PURPOSE REPUBLIC ACT EIGHTY-FOUR
TWENTY-FOUR OTHERWISE KNOWN AS THE “TAX REFORM ACT OF
1997”.

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

SECTION 1. Section 9 of Republic Act No. 8424 is hereby amended by adding a new section after Section 9 to be denominated as Section 9-A to read as follows:

“SECTION 9-A. INTERNAL REVENUE
FIELD OFFICES – THERE SHALL BE A FIELD
OFFICE IN EVERY MUNICIPALITY
THROUGHOUT THE COUNTRY TO HEADED BY A
COLLECTION SUPERVISOR AND ASSISTED BY
AT LEAST TWO PERSONNEL.”

Sec. 2. This act shall take effect upon approval.

Approved