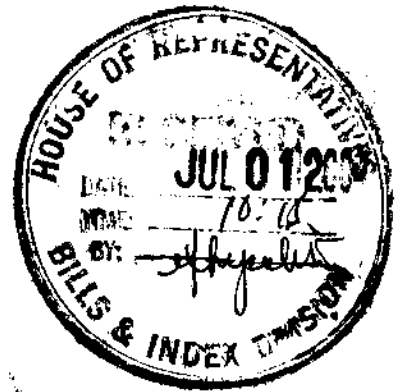


Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City, Metro Manila

Thirteenth Congress

First Regular Session

HOUSE BILL NO. 150



Introduced by Honorable Constantino G. Jaraula

EXPLANATORY NOTE

This Bill was filed with the 11th Congress as House Bill No. 7691 and the 12th Congress as House Bill No. 1193, with the following Explanatory Note:

"This Bill seeks to exempt from any and all kinds of taxes, local or national, all such amounts of money or similar benefit that will be given to and received by human rights victims as compensation under the decision of Judge Manuel Real, and all those similarly situated.

"The Martial Law that was declared on September 21, 1972 left numerous victims of human rights. While it was lifted officially in 1981, the national psychosis created thereby lasted until the EDSA revolution, and its ill effects manifest even today. Perhaps, forever.

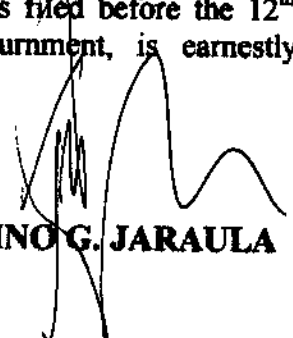
"One significant accomplishment that the victims obtained in their efforts to seek justice was the decision in their favor rendered by Judge Manuel Real of the United States in a class suit litigated therein in behalf of more than nine thousand (9,000) sufferers, or their heirs, specifically mandating compensation for damages and injuries suffered.

"Until today, no such compensation has yet been made. There is a serious problem on the source of funding. There is a threat that any such compensation will be subjected to taxes by the government whose predecessor was the culprit. This will be adding bitter insult to a very painful injury. This will be a travesty of justice.

"Any such compensation is not income. At most, it will be only rehabilitative or restorative, but may in fact never approximate the depth and the magnitude of the injury or suffering. While such compensation may be long in coming, at least this particular aspect must be settled NOW.

"The government itself must never be allowed to profit from the payment and receipt of such compensation by its unfortunate sons and daughters, or their heirs."

In view of the foregoing, approval of this bill, which was filed before the 12th Congress but was not acted upon at the time of its adjournment, is earnestly recommended.


CONSTANTINO G. JARAULA

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

Thirteenth Congress

First Regular Session

HOUSE BILL NO. 150

Introduced by Honorable Constantino G. Jaraula

AN ACT
EXEMPTING FROM ANY AND ALL TAXES THE AMOUNTS AND SIMILAR
BENEFITS THAT WILL BE GIVEN TO AND RECEIVED BY HUMAN RIGHTS
VICTIMS AS COMPENSATION UNDER THE JUDGE MANUEL REAL
DECISION, AND ALL THOSE SIMILARLY SITUATED.

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

SECTION 1. Any amount in money or similar benefit that will be given to and received by the human rights victims as compensation under the decision of Judge Manuel Real, and all those similarly situated, from any source whatsoever, shall be exempt from the payment of any and all kinds of taxes, whether local or national.

SECTION 2. The Department of Finance shall promulgate the rules and regulations for the effective implementation of this Act.

SECTION 3. This Act shall take effect upon its approval.

Approved,