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Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

16th CONGRESS
First Regular Session

HOUSE BILL NO. 1320



Introduced by **REP. EVELINA G. ESCUDERO**

EXPLANATORY NOTE

The objective of this bill is for the Bureau of Internal Revenue (BIR) to have full responsibility over the jurisdiction on all tax-related cases, doing away with the partaking of the Department of Justice (DOJ) in the prosecution of said cases.

Considering the allegations of fraud in the National Prosecution Service of the Department of Justice (DOJ), this proposed bill is appropriate. It will also hasten the delineation of responsibilities in the tax collecting efforts of the government, narrowing down the accountability and responsibility solely to the BIR.

Lastly, it also complements Republic Act No. 9282, which seeks to expand the jurisdiction of the Court of Tax Appeals by authorizing all civil and criminal actions regarding tax-related cases recognized by the said court.

In view of the foregoing, passage of this bill with dispatch is sought.


EVELINA G. ESCUDERO

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AN ACT
AMENDING SECTION 220, CHAPTER II, TITLE VIII
OF REPUBLIC ACT NO. 8424, OTHERWISE KNOWN AS AN ACT
AMENDING THE NATIONAL INTERNAL REVENUE CODE, AS
AMENDED, AND FOR OTHER PURPOSES

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

1 **SECTION 1.** Section 220, Chapter 11, Title VI11 of Republic Act No. 8424
2 is hereby amended to read as follows:

3 "SEC. 220. [Form and Mode of] Proceedings in Actions
4 Arising under this Code. - Civil and criminal actions and
5 proceedings instituted in behalf of the Government under the
6 authority of this Code or other law enforced by the Bureau of
7 Internal Revenue shall be brought in the name of the Government
8 of the Philippines and shall be [conducted] **INVESTIGATED,**
9 **PROSECUTED AND HANDLED EXCLUSIVELY** by legal officers
10 of the Bureau of Internal Revenue but not civil or criminal action
11 for the recovery of taxes or the enforcement of any fine, penalty or
12 forfeiture under this Code shall be filed in Court without the
13 approval of the Commissioner. **FOR THIS PURPOSE, NO**
14 **REFERRAL BY THE BUREAU OF INTERNAL REVENUE TO**
15 **THE OFFICE OF THE SOLICITOR GENERAL, THE**
16 **DEPARTMENT OF JUSTICE OR ANY OTHER GOVERNMENT**
17 **AGENCY SHALL BE ALLOWED IN CONNECTION WITH ANY**
18 **CIVIL OR CRIMINAL ACTION HANDLED BY LEGAL**
19 **OFFICERS OF THE BUREAU OF INTERNAL REVENUE.**

1 THE BUREAU OF INTERNAL REVENUE SHALL HAVE
2 THE EXCLUSIVE AUTHORITY TO FILE ANY CIVIL OR
3 CRIMINAL CASE DIRECTLY IN THE PROPER COURT FOR
4 THE RECOVERY OF TAXES OR ENFORCEMENT OF ANY
5 FINE, PENALTY OR FORFEITURE UNDER THIS CODE
6 PROVIDED THAT, THE DEPARTMENT OF FINANCE SHALL
7 HAVE AUTOMATIC REVIEW OVER, AND CONDUCT
8 PRELIMINARY INVESTIGATION IN EVERY CRIMINAL
9 COMPLAINT BEFORE IT IS FILED IN COURT.

10 **SEC. 2.** *Repealing Clause.* - All laws, orders, issuances, circulars, rules and
11 regulations or parts thereof, which are inconsistent with the provisions of this
12 Act, are hereby repealed or modified accordingly.

13 **SEC. 3.** *Separability Clause.* - If any provisions of this Act is declared
14 unconstitutional or invalid, other parts or provisions hereof not affected shall
15 continue in full force and effect.

16 **SEC.4.** *Effectivity.* - This Act shall take effect fifteen days (15) days
17 following its publication in at least two (2) newspapers of general circulation.

18 *Approved,*