

1 Republic of the Philippines
2 HOUSE OF REPRESENTATIVES
3 Quezon City
4 SEVENTEENTH CONGRESS
5 Second Regular Session
6 HOUSE BILL NO. 8546
7



8
9 INTRODUCED BY **HON. VINI NOLA A. ORTEGA**
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12 **AN ACT AMENDING SEC. 61 OF RA 10963, OTHERWISE KNOWN AS THE "TAX**
13 **REFORM FOR ACCELERATION AND INCLUSION (TRAIN) LAW", AMENDING FOR THE**
14 **PURPOSE THE NATIONAL INTERNAL REVENUE CODE (NIRC) OF 1997, EXEMPTING**
15 **INDIGENTS FROM THE PAYMENT OF DOCUMENTARY STAMP TAX IMPOSED ON**
16 **CERTIFICATES, AS AMENDED, AND FOR OTHER PURPOSES.**
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20 **EXPLANATORY NOTE**
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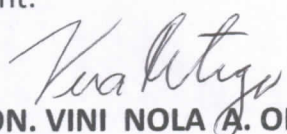
22 The recently passed TRAIN Law, or Republic Act 10963, is a laudable measure
23 aimed at increasing revenue for the government and providing for its expenditures
24 while easing its corresponding impact or burden upon the ordinary Filipino individual
25 tax payer.
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27 However, concerns have been raised by our lesser fortunate fellow Filipinos,
28 particularly the indigents, regarding the payment of Documentary Stamp Tax
29 imposed on Certificates.
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31 This may be nominal or trivial to some, but is actually extremely significant to
32 our fellow Filipino indigents as the said amount may already translate to a meal or
33 two not only for themselves but already for their whole family.
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35 To address this concern, this Bill is being proposed to exempt certified Filipino
36 indigents from the payment of such Documentary Stamp Tax imposed on
37 Certificates.
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39 Hence, the approval of this Bill is earnestly sought.
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43 **HON. VINI NOLA A. ORTEGA**
44 Representative
ABONO Party-list

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INTRODUCED BY HON. VINI NOLA A. ORTEGA

AN ACT AMENDING SEC. 61 OF RA 10963, OTHERWISE KNOWN AS THE "TAX REFORM FOR ACCELERATION AND INCLUSION (TRAIN) LAW", AMENDING FOR THE PURPOSE THE NATIONAL INTERNAL REVENUE CODE (NIRC) OF 1997, EXEMPTING INDIGENTS FROM THE PAYMENT OF DOCUMENTARY STAMP TAX IMPOSED ON CERTIFICATES, AS AMENDED, AND FOR OTHER PURPOSES.

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

Section 1. Title. – This Act shall be known as the "Dacanay Act of 2018".

Section 2. Sec. 188 of the NIRC, as amended, is hereby further amended to read as follows:

"Sec. 188. Stamp Tax on Certificates. –

On each certificate of damage or otherwise, and on every other certificate or document issued by any customs officer, marine surveyor, or other person acting as such, and on each certificate issued by a notary public, and on each certificate of any description required by law or by rules or regulations of a public office, or which is issued for the purpose of giving information, or establishing proof of a fact, and not otherwise specified herein, there shall be collected a documentary stamp tax of Thirty Pesos (P30.00)".

Section 3. A new section designated as Section 188-B under Title VII (Documentary Stamp Tax) of the National Internal Revenue Code (NIRC) of 1997, as amended by RA 10963 otherwise known as the "Tax Reform for Acceleration and Inclusion" (TRAIN) Law, is inserted to read as follows:

"Sec. 188-B. Exemption. -

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86 **Certified indigents shall be exempt from payment of Stamp Tax on**
87 **Certificates."**
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89 **Section 4. Certified Indigents.** – For purposes of the exemption of indigents, the
90 pertinent barangay where an indigent resides, in coordination with the appropriate
91 city or municipal Social Welfare office concerned or local DSWD office therein, shall
92 determine, verify, and validate if an individual may be certified as an Indigent as
93 defined under existing laws, rules, regulations, and other issuances.
94

95 **Section 5. Implementing Rules and Regulations.** – Within sixty (60) days from the
96 effectivity of this Act, the Commissioner of Internal Revenue, in coordination with
97 the Secretary of Finance, shall formulate the rules and regulations necessary for the
98 effective implementation of this Act.
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100 **Section 6. Repealing Clause.** – All laws, executive orders, rules and regulations, or
101 any part hereof inconsistent herewith are deemed repealed or modified accordingly.
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103 **Section 7. Separability Clause.** - If any provision or part hereof is held invalid or
104 unconstitutional, the remainder of the law or provision hereof shall remain valid and
105 effective.
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107 **Section 8. Effectivity.** - This Act shall take effect fifteen (15) days after its publication
108 in the Official Gazette or in at least two (2) newspapers of general circulation.
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110 Approved