

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

NINETEENTH CONGRESS
First Regular Session

HOUSE BILL NO. 5304



Introduced by Representative Rex Gatchalian

AN ACT
ENHANCING THE TAXING POWERS OF LOCAL GOVERNMENT UNITS,
AMENDING FOR THIS PURPOSE SECTIONS 131, 141, 150, 171, AND 192 OF
REPUBLIC ACT NO. 7160, OTHERWISE KNOWN AS THE "LOCAL
GOVERNMENT CODE OF 1991"

EXPLANATORY NOTE

When the Local Government Code (LGC) was enacted in 1991, no one could have imagined the drastic change in the way we do business today. Technology has advanced exponentially and the manner by which business is conducted today, no longer fit neatly to the laws that were enacted yesterday. Thus, the objective of the LGC to provide local government units (LGUs) greater means to create their own sources of revenue has become less effective.

This bill is being filed with this rationale – to enhance the revenue generating capabilities of LGUs. It proposes several amendments to keep the LGC in tune with the times. First, the maximum annual fixed tax for delivery trucks or vans of manufacturers, producers, wholesalers, dealers, and retailers shall be increased from ₱500.00 to ₱1,500.00 to account for inflation since the LGC was passed in 1991. In addition, the Sangguniang Panlalawigan will be given the authority to adjust the fixed tax not oftener than once every five years and in no case shall such adjustment exceed ten percent (10%) of the current tax imposed in keeping with the authority to adjust tax rates granted under Section 191 of the LGC.

Second, the tax situs for retailers, including online intermediaries, with no physical presence in a city or municipality where the sale or transaction is made, or who sells goods or services for delivery into a city or municipality other than where

the principal office, branch or sales outlet is located shall be amended to keep up with technological advancement. This amendment stems from the fact that the sale of digital products and sales transactions conducted over the internet no longer fit tidily into the definition of the situs of tax under the LGC. As a result, many cities and municipalities in the country are deprived of their fair share of local taxes and are experiencing tax leakages because they are not able to collect the proper tax for transactions within their jurisdictions. This bill attempts to approximate the economic nexus between buyer and seller and the privilege of taxpayers to conduct business in multiple cities and municipalities despite having physical presence in only one geographic location.

Currently, the rule under the LGC when there is no branch or sales outlet in the city or municipality where the sale or transaction is made, is that the sale shall be duly recorded in the principal office and the taxes due shall accrue and shall be paid to such city or municipality. As experience would have, this is no longer equitable because a sale or transaction can now take place over the internet and is no longer dependent on an enterprise's or a person's physical presence.

We now encounter enterprises having only one physical office despite being able to transact millions worth of business all over the country. The unintended consequence is that the cities or municipalities where the principal office is located gets to enjoy all of the taxes due on the sales despite the products having made their way to other jurisdictions. Businesses that are able to sell their goods and services despite not having physical presence in that city or municipality creates market distortion. It incentivizes avoiding physical presence in certain cities or municipalities depriving LGUs what is properly due them.

This representation proposes to equally share the right to tax between the city or municipality where the principal office, branch or sales outlet is located and the city or municipality where the good or service is delivered. It is only but natural that the recording of sales is equally divided between the two political subdivisions where the buyer and seller are located because no sales transaction will ever occur when either one is missing. This provides a more equitable distribution of wealth among the different political subdivisions in the country with a view to holistically improve the country.

In the same vein, amendments are being introduced to strengthen the tax situs rule for banks and other financial institutions, as well as their affiliates, subsidiaries, related corporations, and corporations that share a common stockholder. The amendment strengthens the policy under the LGC that businesses maintaining a branch or sales outlet elsewhere shall record the sale in the branch or sales outlet making the sale or transaction. Currently, many businesses are able to circumvent this rule by posting substantially deflated gross revenues by their branch or sales outlet while recording the bulk of their gross revenues in the principal office.

In addition, this bill introduces amendments to improve the linkages between the Bureau of Internal Revenue and the local treasurers. Since the LGC was passed in 1991, Section 171, which provides for the availability of the records of the revenue district office of the BIR to local treasurers has not been utilized effectively. Thus, there is a need to update this provision to keep up with the changing needs of our LGUs.

Finally, this bill also provides limitations on the authority of LGUs to grant local tax exemptions. Under the current provisions of the LGC, LGUs have the power to indiscriminately grant tax exemptions to any business for whatever reason and for however long. This bill seeks to amend such authority and limit the granting of tax exemptions to promote and encourage investments or assist in the rehabilitation of businesses following a declaration of state of calamity.

In view of the foregoing, approval of this bill is earnestly sought.



HON. REX GATCHALIAN
Representative
1st District, Valenzuela City

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

1 SECTION 1. Section 131 of Republic Act No. 7160, otherwise known as the
2 ‘*Local Government Code of 1991*’, is hereby amended and renumbered to read as
3 follows:

4
5 “Section 131. Definition of Terms. – When used in this Title, the term:

6
7 (a) “Agricultural Product” xxx

8
9 (b) “Amusement” xxx

10
11 (c) “Amusement Places” xxx

12
13 (d) “Business” xxx

14
15 (e) “Banks and other financial institutions” xxx

16
17 (f) “Capital Investment” xxx

18
19 (g) “Charges” xxx

20

1 (h) “Contractor” xxx

2
3 (i) “Corporation” xxx

4
5 (j) “Countryside and Barangay Business Enterprise” xxx

6
7 (k) “Dealer” xxx

8
9 **(L) “DISAGGREGATED FINANCIAL REPORT” REFERS TO THE**
10 **FINANCIAL REPORT CONTAINING THE SALES ALLOCATION OF**
11 **COVERED BUSINESSES THAT HAS BEEN BROKEN DOWN IN**
12 **COMPONENT PARTS, SPECIFYING THE MONETARY VALUE OF THE**
13 **RESPECTIVE VOLUMES OF PRODUCTION OR SALES THAT MAY BE**
14 **ATTRIBUTABLE TO THE PRINCIPAL OFFICE, EVERY BRANCH OR**
15 **SALES OUTLET, FACTORY, PROJECT OFFICE, PLANT, OR**
16 **PLANTATION, AS THE CASE MAY BE.**

17
18 **(M[h])** “Fee” xxx

19
20 **(N[m])** “Franchise” xxx

21
22 **(O[n])** “Gross Sales or Receipts” xxx

23
24 **(P[ø])** “Manufacturer” xxx

25
26 **(Q[p])** “Marginal Farmer or Fisherman” xxx

27
28 **(R) “MARKETPLACE FACILITATOR” REFERS TO A BUSINESS OR**
29 **PERSON WHO OWNS, OPERATES, OR OTHERWISE CONTROLS A**
30 **PHYSICAL OR ELECTRONIC MARKETPLACE AND FACILITATES**
31 **THE SALE OF A THIRD-PARTY SELLER’S PRODUCTS. THE**
32 **MARKETPLACE FACILITATOR EITHER DIRECTLY OR**
33 **INDIRECTLY, THROUGH CONTRACTS, AGREEMENTS, OR OTHER**
34 **ARRANGEMENTS WITH THIRD PARTIES, COLLECTS THE**
35 **PAYMENT FROM THE PURCHASER AND TRANSMITS ALL OR PART**
36 **OF THE PAYMENT TO THE SELLER;**

(S[**q**]) “Motor Vehicle” xxx

(T[**r**]) “Municipal Waters” xxx

(U[**s**]) “Operator” xxx

(V[**t**]) “Peddler” xxx

(W[**u**]) “Persons” xxx

(X) “RELATED CORPORATION” REFERS TO ANOTHER CORPORATION WHICH IS: (A) ITS HOLDING COMPANY, (B) ITS SUBSIDIARY OR AFFILIATE, OR (C) A SUBSIDIARY OR AFFILIATE OF ITS HOLDING COMPANY;

(Y[**v**]) “Residents” xxx

(Z[**w**]) “Retail” xxx

(AA) “SUBSTANTIAL STOCKHOLDER” REFERS TO ANY PERSON, NATURAL OR JURIDICAL, WHO IS DIRECTLY OR INDIRECTLY THE BENEFICIAL OWNER OF MORE THAN TEN PERCENT (10%) OF ANY CLASS OF A CORPORATION’S EQUITY;

(BB[**x**]) “Vessel” xxx

(CC[**y**]) “Wharfage” xxx

(DD[**z**]) “Wholesale” xxx

SEC. 2. Section 141 of Republic Act No. 7160, otherwise known as the ‘*Local Government Code of 1991*’, is hereby amended to read as follows:

“Section 141. Annual Fixed Tax for Every Delivery Truck or Van of Manufacturers or Producers, Wholesalers of, Dealers, or Retailers in,

1 Certain Products. - (a) The province may levy an annual fixed tax for
2 every truck, van or vehicle used by manufacturers, producers,
3 wholesalers or retailers in the delivery or distribution of distilled spirits,
4 fermented liquors, soft drinks, cigars and cigarettes, and other products
5 as may be determined by the Sangguniang Panlalawigan, to sales
6 outlets, or consumers, whether directly or indirectly, within the province
7 in an amount not exceeding [~~five hundred pesos (P500)~~] **ONE**
8 **THOUSAND FIVE HUNDRED PESOS (P1,500.00). THE**
9 **SANGGUNANG PANLALAWIGAN MAY INCREASE THE ANNUAL**
10 **FIXED TAX FOR EVERY TRUCK, VAN OR ANY VEHICLE USED BY**
11 **MANUFACTURERS, PRODUCERS, WHOLESALERS, DEALERS OR**
12 **RETAILERS IN THE DELIVERY OR DISTRIBUTION OF DISTILLED**
13 **SPIRITS, FERMENTED LIQUORS, SOFT DRINKS, CIGARS AND**
14 **CIGARETTES, AND OTHER PRODUCTS TO SALES OUTLETS, OR**
15 **CONSUMERS, NOT OFTENER THAN ONCE EVERY FIVE (5) YEARS**
16 **AND IN NO CASE SHALL SUCH ADJUSTMENT EXCEED TEN**
17 **PERCENT (10%) OF THE CURRENT TAX IMPOSED BY THE**
18 **PROVINCE.”**

19
20 SEC. 3. Section 150 of Republic Act No. 7160 is hereby amended and
21 renumbered to read as follows:

22
23 “Section 150. Situs of the Tax. - (a) For purposes of collection of the
24 taxes under Section 143 of this Code, [~~manufacturers, assemblers,~~
25 ~~repackers, brewers, distillers, rectifiers and compounders of liquor,~~
26 ~~distilled spirits and wines, millers, producers, exporters, wholesalers,~~
27 ~~distributors, dealers, contractors, banks and other financial~~
28 ~~institutions, and other]~~ **ALL** businesses maintaining or operating **A**
29 branch or sales outlet elsewhere shall record the sale in the branch or
30 sales outlet making the sale or transaction, and the tax thereon shall
31 accrue and shall be paid to the **CITY OR** municipality where such
32 branch or sales outlet is located. In cases where there is no such branch
33 or sales outlet in the city or municipality where the sale or transaction
34 is made, the sale shall be duly recorded in the principal office and the
35 taxes due shall accrue and shall be paid to such city or municipality,

1 IN THE ABSENCE OF RULES STATED IN PARAGRAPHS (B) AND (C)
2 BELOW.

3
4 (B) THE FOLLOWING SALES ALLOCATION SHALL APPLY TO
5 RETAILERS WHOSE GROSS SALES EXCEEDS THREE MILLION
6 PESOS (P3,000,000.00) AND MARKETPLACE FACILITATORS
7 IRRESPECTIVE OF THEIR GROSS SALES, IN CASE THERE IS NO
8 BRANCH OR SALES OUTLET IN THE CITY OR MUNICIPALITY
9 WHERE THE SALE OR TRANSACTION IS MADE, OR IN THE CITY
10 OR MUNICIPALITY WHERE THE GOOD WAS DELIVERED OR
11 SERVICE WAS RENDERED:

12
13 (1) FIFTY PERCENT (50%) OF SALES RECORDED TO HAVE
14 BEEN DELIVERED TO A CITY OR MUNICIPALITY WHERE
15 THERE IS NO PHYSICAL PRESENCE OF A PRINCIPAL
16 OFFICE, BRANCH, OR SALES OUTLET SHALL BE TAXABLE
17 BY THE CITY OR MUNICIPALITY WHERE THE PRINCIPAL
18 OFFICE, BRANCH, OR SALES OUTLET IS LOCATED; AND

19
20 (2) FIFTY PERCENT (50%) OF SALES RECORDED TO HAVE
21 BEEN DELIVERED TO A CITY OR MUNICIPALITY WHERE
22 THERE IS NO PHYSICAL PRESENCE OF A PRINCIPAL
23 OFFICE, BRANCH, OR SALES OUTLET SHALL BE TAXABLE
24 BY THE CITY OR MUNICIPALITY WHERE THE GOOD WAS
25 DELIVERED OR SERVICE WAS RENDERED.

26
27 (C) FOR PURPOSES OF THIS SECTION, BANKS AND OTHER
28 FINANCIAL INSTITUTIONS, AS WELL AS ITS AFFILIATES,
29 SUBSIDIARIES, RELATED CORPORATIONS OR CORPORATIONS
30 THAT SHARE A COMMON SUBSTANTIAL STOCKHOLDER SHALL BE
31 DEEMED TO HAVE A BRANCH OR SALES OUTLET IN A CITY OR
32 MUNICIPALITY WHEN TRANSACTING BUSINESS WITHIN THE
33 TERRITORIAL JURISDICTION OF THE BANK'S AND OTHER
34 FINANCIAL INSTITUTION'S BRANCH OR SALES OUTLET. FOR THIS
35 PURPOSE, ALL INCOME DERIVED FROM ALL TRANSACTED
36 BUSINESS INCLUDING SALES, PESO DEPOSITS, FOREIGN

1 CURRENCY DEPOSITS, DEPOSIT SUBSTITUTES, LOANS,
2 FINANCING, PLACEMENTS, MICROFINANCING, INTERNATIONAL
3 BANKING, TRUST AND INVESTMENTS, CREDIT CARDS, DEBIT
4 CARDS, PREPAID CARDS, PAYMENT AND SETTLEMENT
5 FACILITIES, CORPORATE CASH MANAGEMENT, ASSET
6 MANAGEMENT AND TRUST, INVESTMENT BANKING,
7 BANCASSURANCE, BROKERAGE, PRIVATE SECURITIES, FOREIGN
8 EXCHANGE, DERIVATIVES, LIFE, NON-LIFE, AND PRE-NEED
9 INSURANCE, AND REINSURANCE SHALL BE RECORDED AS SALES
10 MADE BY SUCH BRANCH OR SALES OUTLET AND THE TAX
11 THEREON SHALL ACCRUE AND SHALL BE PAID TO THE CITY OR
12 MUNICIPALITY WHERE SUCH BRANCH OR SALES OUTLET IS
13 LOCATED.

14
15 (D[b]) The following sales allocation shall apply to [~~manufacturers,~~
16 ~~assemblers, contractors, producers, and exporters~~] **ALL BUSINESSES**,
17 with factories, project offices, plants, and plantations in the pursuit of
18 their business:

19
20 (1) Thirty percent (30%) of all sales recorded in the principal office
21 shall be taxable by the city or municipality where the principal
22 office is located; and

23
24 (2) Seventy percent (70%) of all sales recorded in the principal
25 office shall be taxable by the city or municipality where the
26 factory, project office, plant, or plantation is located.

27
28 (E[e]) In case of a plantation located at a place other than the place
29 where the factory is located, said seventy percent (70%) mentioned in
30 subparagraph b of subsection (2) above shall be divided as follows:

31
32 (1) Sixty percent (60%) to the city or municipality where the
33 factory is located; and

34
35 (2) Forty percent (40%) to the city or municipality where the
36 plantation is located.

1
2 **(F[d])** In cases where a manufacturer, assembler, producer, exporter or
3 contractor has two (2) or more factories, project offices, plants, or
4 plantations located in different localities, the seventy percent (70%)
5 sales allocation mentioned in subparagraph ~~[(b)]~~ **(D)** of subsection (2)
6 above shall be prorated among the localities where the factories, project
7 offices, plants, and plantations are located in proportion to their
8 respective volumes of production during the period for which the tax is
9 due.

10
11 **(G[e])** The foregoing sales allocation shall be applied irrespective of
12 whether or not sales are made in the locality where the factory, project
13 office, plant, or plantation is located.

14
15 **(H) FOR THE PROPER ENFORCEMENT OF THIS PROVISION, THE**
16 **TAXPAYERS MENTIONED HEREIN SHALL BE REQUIRED TO**
17 **SUBMIT A SWORN DISAGGREGATED SCHEDULE OF THEIR TOTAL**
18 **SALES OR TOTAL REVENUES AND UNAUDITED CONSOLIDATED**
19 **FINANCIAL STATEMENTS FOR THE PRECEDING CALENDAR YEAR**
20 **WITHIN THE FIRST TWENTY (20) DAYS OF JANUARY TO THE**
21 **LOCAL GOVERNMENT UNITS WHERE THEIR PRINCIPAL OFFICE,**
22 **BRANCH, SALES OFFICE, FACTORY, WAREHOUSE, OR**
23 **PLANTATION IS LOCATED, AS THE CASE MAY BE. THE**
24 **DISAGGREGATED SCHEDULE SHALL SPECIFY THE TOTAL**
25 **AMOUNT OF SALES TAXABLE BY EACH CITY OR MUNICIPALITY.**

26
27 **RETAILERS WHOSE GROSS SALES EXCEEDS THREE MILLION**
28 **PESOS (P3,000,000.00) AND MARKETPLACE FACILITATORS**
29 **SHALL LIKEWISE SUBMIT A SWORN DISAGGREGATED SCHEDULE**
30 **OF THEIR TOTAL SALES OR TOTAL REVENUES AND UNAUDITED**
31 **CONSOLIDATED FINANCIAL STATEMENTS FOR THE PRECEDING**
32 **CALENDAR YEAR WITHIN THE FIRST TWENTY (20) DAYS OF**
33 **JANUARY TO CITIES AND MUNICIPALITIES WHERE THEY DO NOT**
34 **HAVE A PHYSICAL PRESENCE BUT HAD GOODS DELIVERED OR**
35 **SERVICE RENDERED IN THE PRECEDING CALENDAR YEAR**
36 **EXCEEDING FIVE HUNDRED THOUSAND PESOS (P500,000.00).**

1
2 **THE PERCENTAGE OF THE TAX PAYABLE IN A PARTICULAR**
3 **LOCALITY SHALL BE BASED ON THE TOTAL SALES OR TOTAL**
4 **REVENUES RECORDED IN ACCORDANCE WITH THE RULES**
5 **SPECIFIED IN THIS SECTION.**
6

7 **THE TAXPAYERS MENTIONED HEREIN SHALL HAVE THE**
8 **OBLIGATION TO PRESENT A SWORN DISAGGREGATED SCHEDULE**
9 **OF THEIR TOTAL SALES OR TOTAL REVENUES AND THEIR**
10 **UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS AS A**
11 **CONDITION PRECEDENT TO THE ISSUANCE OR RENEWAL OF**
12 **BUSINESS PERMITS THAT ARE NECESSARY FOR THEIR INITIAL**
13 **OR CONTINUING OPERATIONS. IN THE CASE OF INITIAL**
14 **OPERATIONS, THE TAXPAYERS SHALL PRESENT THEIR**
15 **FORECASTED CONSOLIDATED FINANCIAL STATEMENTS FOR THE**
16 **COMING FISCAL YEAR.**
17

18 **RETAILERS WHOSE GROSS SALES EXCEEDS THREE MILLION**
19 **PESOS (P3,000,000.00) AND MARKETPLACE FACILITATORS**
20 **SHALL SUBMIT A SWORN CERTIFICATION THAT TAXES DUE TO**
21 **CITIES AND MUNICIPALITIES WHERE THEY DO NOT HAVE A**
22 **PHYSICAL PRESENCE BUT HAD GOODS DELIVERED OR SERVICE**
23 **RENDERED IN THE PRECEDING FISCAL YEAR HAVE BEEN PAID.”**
24

25 SEC. 4. Section 171 of Republic Act No. 7160 is hereby amended to read as
26 follows:
27

28 “Section 171. *Examination of Books of Accounts and Pertinent Records of*
29 *Businessmen by Local Treasurer.* – The provincial, city, municipal or
30 Barangay treasurer may, by himself or through any of his deputies duly
31 authorized in writing, examine the books, accounts, and other pertinent
32 records of any person, partnership, corporation, or association subject
33 to local taxes, fess, and charges in order to ascertain, assess, and collect
34 the correct amount of the tax, fee, or charge. Such examination shall be
35 made during regular business hours, only once for every tax period, and

1 shall be certified to by the examining official. Such certificate shall be
2 made of record in the books of accounts of the taxpayer examined.

3
4 In case the examination herein authorized is made by a duly authorized
5 deputy of the local treasurer, the written authority of the deputy
6 concerned shall specifically state the name, address, and business of
7 the taxpayer whose books, accounts, and pertinent records are to be
8 examined, the date and place of such examination and the procedure to
9 be followed in conducting the same.

10
11 ~~[For this purpose]~~, **TO IMPROVE LOCAL AND NATIONAL TAX**
12 **COLLECTION** the records **OF BOTH THE BUREAU OF INTERNAL**
13 **REVENUE AND THE LOCAL TREASURERS INCLUDING COSTS AND**
14 **VOLUMES OF PRODUCTION, RECEIPTS OR SALES, AND GROSS**
15 **INCOMES PERTAINING TO ANY PERSON, PARTNERSHIP,**
16 **CORPORATION, OR ASSOCIATION WITHIN THE TAXING**
17 **JURISDICTION OF A PROVINCE, CITY OR MUNICIPALITY** ~~[of the~~
18 ~~revenue district office of the Bureau of Internal Revenue]~~ shall be made
19 **READILY** available to the **RESPECTIVE** local treasurer**S**, his deputy, or
20 duly authorized representative **AND THE COMMISSIONER OF**
21 **INTERNAL REVENUE. THE BUREAU OF INTERNAL REVENUE AND**
22 **THE LOCAL TREASURERS SHALL, UPON EFFECTIVITY OF THE**
23 **LAW, JOINTLY DEVELOP A MANNER BY WHICH THESE**
24 **INFORMATION WILL BE SHARED FOR EASE OF ACCESS, TO**
25 **INCLUDE AN ELECTRONIC PORTAL, WHERE AVAILABLE.**

26
27 SEC. 5. Section 192 of Republic Act No. 7160 is hereby amended to read as
28 follows:

29
30 “Section 192. *Authority to Grant Local Tax Exemption Privileges.* – Local
31 government units may, through **DULY APPROVED** ordinances [duly
32 approved], grant tax exemptions, incentives or reliefs **FOR PURPOSES**
33 **OF (1) PROMOTING AND ENCOURAGING INVESTMENTS; OR (2)**
34 **ASSISTING THE REHABILITATION OF BUSINESSES FOLLOWING A**
35 **DECLARATION OF STATE OF CALAMITY**, under such terms and
36 conditions as they may deem necessary: **PROVIDED, THAT THE**

1 **DURATION OF SUCH INCENTIVES FOR THE PURPOSE OF**
2 **PROMOTING AND ENCOURAGING INVESTMENTS SHALL NOT**
3 **EXCEED A TOTAL OF SIX (6) CONSECUTIVE YEARS FROM THE**
4 **EFFECTIVE DATE GRANTING THE INCENTIVE AND THE DURATION**
5 **OF INCENTIVES FOR THE PURPOSE OF ASSISTING IN THE**
6 **REHABILITATION OF BUSINESSES SHALL NOT EXCEED A TOTAL**
7 **OF TWO (2) CONSECUTIVE YEARS FROM THE LIFTING OF THE**
8 **DECLARATION OF STATE OF CALAMITY.”**
9

10 SEC. 6. ***Implementing Rules and Regulations.*** – Within ninety (90) days
11 from the effectivity of this Act, the Department of Interior and Local Government, in
12 coordination with the Bureau of Local Government Finance, shall issue the rules and
13 regulations implementing its provisions. The Implementing Rules and Regulations
14 (IRR) issued pursuant to this section shall take effect thirty (30) days after its
15 publication in a newspaper of general circulation.
16

17 SEC. 7. ***Separability Clause.*** – If any provision of this Act is held invalid
18 or unconstitutional, the other provisions not so declared shall remain in full force
19 and effect.
20

21 SEC. 8. ***Repealing Clause.*** – All other laws, executive orders, presidential
22 decrees, administrative orders, rules and regulations, issuances, or parts thereof
23 contrary to or inconsistent with the provisions of this Act are hereby repealed or
24 amended accordingly.
25

26 SEC. 9. ***Effectivity Clause.*** – Notwithstanding the non-issuance of the IRR,
27 this Act shall take effect fifteen (15) days after its publication in the Official Gazette
28 or in a newspaper of general circulation
29

30 Approved,