

TWENTIETH CONGRESS OF THE)
REPUBLIC OF THE PHILIPPINES)
First Regular Session)

25 JUL -8 7:05

SENATE

S. No. 281

FILED



Introduced by **Senator Francis G. Escudero**

AN ACT
AMENDING SECTION 220, CHAPTER II, TITLE VIII OF THE NATIONAL
INTERNAL REVENUE CODE OF 1997, AS AMENDED

EXPLANATORY NOTE

This bill mandates the Bureau of Internal Revenue (BIR) to acquire and have exclusive jurisdiction over all tax-related cases, thereby doing away with the participation of the Department of Justice (DOJ) in the prosecution of said cases.

This proposed measure hastens the delineation of responsibilities in the tax collections efforts of the government, making accountability solely in the hands of the BIR.

Lastly, it complements Republic Act No. 9282 which expands the jurisdiction of the Court of Tax Appeals by mandating all civil and criminal actions in tax related cases cognizable by the said court.

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



FRANCIS G. ESCUDERO

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

1 Section 1. Section 6 of the National Internal Revenue Code of 1997, is hereby
2 amended to read as follows:

3 "Sec. 220. [~~Form and Mode of~~] *Proceeding in Actions Arising*
4 *under this Code.* – Civil and criminal actions and proceedings instituted
5 in behalf of the Government under the authority of this Code or other
6 law enforced by the Bureau of Internal Revenue shall be brought in the
7 name of the Government of the Philippines and shall be [~~conducted~~]
8 **INVESTIGATED, PROSECUTED AND HANDLED EXCLUSIVELY** by
9 legal officers of the Bureau of Internal Revenue but no civil or criminal
10 action for the recovery of taxes or the enforcement of any fine, penalty
11 or forfeiture under this Code shall be filed in court without the approval
12 of the Commissioner.

13 **"THE BUREAU OF INTERNAL REVENUE SHALL HAVE THE**
14 **EXCLUSIVE AUTHORITY TO FILE ANY CIVIL OR CRIMINAL**
15 **ACTION DIRECTLY IN THE PROPER COURT: PROVIDED, THAT,**
16 **THE DEPARTMENT OF FINANCE SHALL HAVE AUTOMATIC**

1 **REVIEW OVER EVERY CRIMINAL ACTION BEFORE IT IS FILED**
2 **IN COURT.”**

3 *Sec. 2. Repealing Clause.* – All laws, presidential decrees, executive orders,
4 rules and regulations, or parts thereof which are inconsistent with the provisions of
5 this Act are hereby repealed, amended, or modified accordingly.

6 *Sec. 3. Effectivity.* – This Act shall take effect fifteen (15) days after its
7 publication in the Official Gazette or at least two (2) newspapers of general circulation.

Approved,