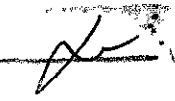


THIRTEENTH CONGRESS OF THE)
REPUBLIC OF THE PHILIPPINES)
Second Regular Session)

6 JUN -5 2013

SENATE
SB NO. 2259

RECEIVED BY: 

(In substitution of H.B. No. 4900)

Prepared by the Committees on Ways and Means and on Government Corporations and
Public Enterprises with Senators Recto and Gordon as authors thereof

AN ACT
DECLARING A ONE-TIME AMNESTY ON CERTAIN TAX AND DUTY
LIABILITIES, INCLUSIVE OF FEES, FINES, PENALTIES, INTERESTS AND
OTHER ADDITIONS THERETO, INCURRED BY CERTAIN BUSINESS
ENTERPRISES OPERATING WITHIN THE SPECIAL ECONOMIC ZONES
AND FREEPORTS CREATED UNDER EXECUTIVE ORDER NO. 80, SERIES
OF 1993; PROCLAMATION NO. 216, SERIES OF 1993; PROCLAMATION NO.
420, SERIES OF 1994; AND PROCLAMATION NO. 984, SERIES OF 1997,
PURSUANT TO SECTION 15 OF REPUBLIC ACT NO. 7227, 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. *Grant of Tax Amnesty.* – Registered business enterprises engaged in
2 export-oriented and tourism-related activities operating prior to the effectivity of this Act
3 within the special economic zones and freeports created pursuant to Section 15 of RA
4 7227, as amended, such as the Clark Special Economic Zone created under Executive
5 Order No. 80, series of 1993; Poro Point Special Economic and Freeport Zone created
6 under Proclamation No. 216, series of 1993; *John Hay Special Economic Zone* created
7 under Proclamation No. 420, series of 1994; and Morong Special Economic Zone created
8 under Proclamation No. 984, series of 1997, may avail themselves of the benefits of tax
9 amnesty herein granted on all applicable tax and duty liabilities, inclusive of fines,
10 penalties, interests and other additions thereto, incurred by them or that might have
11 accrued to them due to the rulings of the Supreme Court in the cases of *John Hay*
12 *People’s Coalition v. Lim, et al., G.R. No. 119775 dated 23 October 2003* and *Coconut*
13 *Oil Refiners Association, Inc. v. Torres, et al., G.R. No. 132527 dated 29 July 2005*, by

1 filing a notice and return in such form as shall be prescribed by the Commissioner of
2 Internal Revenue and the Commissioner of Customs and thereafter, by paying an amnesty
3 tax of Twenty-five pesos (P25.00) within six (6) months from the effectivity of this
4 Act: *Provided*, That the applicable tax and duty liabilities to be covered by the tax
5 amnesty shall refer only to the difference between (i) all national and local tax
6 impositions under relevant tax laws, rules and regulations and (ii) the five percent (5%)
7 tax on gross income earned by said registered business enterprises engaged in export-
8 oriented and tourism-related activities as determined under relevant revenue regulations
9 of the Bureau of Internal Revenue and memorandum circulars of the Bureau of Customs
10 during the period covered: *Provided, however*, That the coverage of the tax amnesty
11 herein granted shall not include the applicable taxes and duties on articles, raw materials,
12 capital goods, equipment and consumer items removed from the special economic zone
13 and freeport and entered in the customs territory of the Philippines for local or domestic
14 sale, which shall be subject to the usual taxes and duties prescribed in the National
15 Internal Revenue Code (NIRC) of 1997, as amended, and the Tariff and Customs Code of
16 the Philippines, as amended.

17 SEC. 2. *Immunities and Privileges.* – Those who have availed themselves of the
18 tax amnesty and have fully complied with all its conditions shall be relieved of any civil,
19 criminal and/or administrative liabilities arising from or incident to the non-payment of
20 taxes, duties and other charges covered by the tax amnesty granted under Section 1
21 herein.

22 SEC. 3. *Implementing Rules and Regulations.* – The Department of Finance, in
23 coordination with the Bureau of Internal Revenue and the Bureau of Customs, and in
24 consultation with the Bases Conversion and Development Authority, the Clark
25 Development Corporation, the John Hay Management Corporation, the Poro Point
26 Management Corporation, and the Bataan Technology Park, Inc., shall promulgate and
27 publish the necessary rules and regulations for the effective implementation of this Act
28 within two (2) months from the date of effectivity of this Act.

1 SEC. 4. *Separability Clause.* – If any portion or provision of this Act is declared
2 unconstitutional, the remainder of this Act or any provision not affected thereby shall
3 remain in force and effect.

4 SEC. 5. *Repealing Clause.* – All laws, decrees, orders, rules and regulations or
5 other issuances or parts thereof inconsistent with the provisions of this Act are hereby
6 repealed or modified accordingly.

7 SEC. 6. *Effectivity.* – This Act shall take effect fifteen (15) days after its
8 publication in the Official Gazette or in any two (2) newspapers of general circulation,
9 whichever comes earlier.

10 Approved,