



## HOUSE OF REPRESENTATIVES

H. No. 2807

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BY REPRESENTATIVES TEVES, LAPUS AND CHAVEZ

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AN ACT AMENDING SECTION 117 OF THE NATIONAL INTERNAL REVENUE CODE, AS AMENDED, DELETING THE QUARTERLY MINIMUM GROSS SALES ON LAND TRANSPORTATION, PROVIDING FOR A PERIODIC REVIEW OF THE GROSS SALES OF LAND TRANSPORTATION AND SETTING THE EFFECTIVE RATE THEREOF AND FOR OTHER PURPOSES

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

1           SECTION 1. Section 117 of the National Internal Revenue Code, as  
2 amended, is hereby further amended to read as follows:

3                   “SEC. 117. *Percentage Tax on Domestic Carriers and*  
4                   *Keepers of Garages.* – x x x

5                   The gross receipts x x x

6                   [In computing the percentage tax provided in this Section,  
7 the following shall be considered the minimum quarterly gross  
8 receipts in each particular case:

1	Jeepney for hire --	
2	1. Manila and other cities	P 2,400
3	2. Provincial	1,200
4	Public Utility bus --	
5	Not exceeding 30 passengers	P 3,600
6	Exceeding 30 but not exceeding 50 passengers	6,000
7	Exceeding 50 passengers	7,200
8	Taxis --	
9	1. Manila and other cities	P 3,600
10	2. Provincial	2,400
11	Car for hire (with chauffeur)	3,000
12	Car for hire (without chauffeur)	1,800]

13           **THE SECRETARY OF FINANCE SHALL DIRECT A QUARTERLY**  
14           **SALES REVENUE ORDER SETTING THE GROSS SALES BASED ON**  
15           **THE PREVAILING BOUNDARY RATES IMPOSED BY PUBLIC UTILITY**  
16           **OPERATORS, SUBJECT TO CHANGE EVERY TWO YEARS.”**

17           SEC. 2. *The Secretary of Finance shall, upon the recommendation of the*  
18           *Commissioner of the Internal Revenue, issue the necessary rules and regulations*  
19           *for the effective implementation of this Act.*

20           SEC. 3. All laws, decrees, executive orders, rules and regulations or parts  
21           thereof inconsistent with the provisions of this Act are hereby repealed or  
22           modified accordingly.

23           SEC. 4. This Act shall take effect after fifteen (15) days from its  
24           complete publication in the *Official Gazette* or in at least two national  
25           newspapers of general circulation, whichever comes earlier.

Approved,