

**“INVENTORY OF GOVERNANCE RELATED  
LAWS AND INTERPRETATION OF THE  
LEGAL REGIME IN THE PHILIPPINES”**

**SUMMARY MATRIX**

## Elections and Campaign Finance

Laws / Implementing Rules and Regulations / Supreme Court Decisions	Title / Description	Date of Enactment / Promulgation	Tab
<i>Constitutional Provisions</i>		Ratified 2 Feb. 1987	A
Article IX-C, Sections 1 - 11, 1987 Constitution	SECTION 1. (1) There shall be a Commission on Elections composed of a Chairman and six Commissioners who shall be natural-born citizens of the Philippines and, at the time of their appointment, at least thirty-five years of age, holders of a college degree, and must not have been candidates for any elective position in the immediately preceding elections. However, a majority thereof, including the Chairman, shall be Members of the Philippine Bar who have been engaged in the practice of law for at least ten years.  (2) The Chairman and the Commissioners shall be appointed		

	<p>harassment and discrimination.</p> <p>SECTION 11. Funds certified by the Commission as necessary to defray the expenses for holding regular and special elections, plebiscites, initiatives, referenda, and recalls, shall be provided in the regular or special appropriations and, once approved, shall be released automatically upon certification by the Chairman of the Commission.</p>		
<p>Section 2, Article V, 1987 Constitution</p>	<p>Section 2. The Congress shall provide a system for securing the secrecy and sanctity of the ballot as well as a system for absentee voting by qualified Filipinos abroad.</p> <p>The Congress shall also design a procedure for the disabled and the illiterates to vote without the assistance of other persons. Until then, they shall be allowed to vote under existing laws and such rules as the Commission on Elections may promulgate to protect the secrecy of the ballot.</p>		
<p><i>Basic Law on Elections</i></p>			

Batas Pambansa Blg. 881	Omnibus Election Code Of The Philippines	3 December 1985	
<i>Special Laws on Elections</i>			
Republic Act No. 6646	Electoral Reforms Law of 1987 (An Act Introducing Additional Reforms In The Electoral System)	5 January 1988	B
Republic Act No. 7166 ( Certain Sections Amended by RA No. 7887 and 8045 )	An Act Providing For Synchronized National And Local Elections And For Electoral Reforms, Authorizing Appropriations Therefor, And For Other Purposes	26 November 1991	C
Republic Act No. 7890	An Act Amending Article 286 (Grave Coercion ) of the Revised Penal Code (Imposing a higher penalty for coercion committed in violation of the exercise of the right of suffrage)	20 February 1995	D
Republic Act No. 9006	Fair Election Act ( An Act To Enhance The Holding Of Free, Orderly, Honest, Peaceful And Credible Elections Through	12 Feb. 2001	E

	Fair Election Practices )		
<p><i>Provisions on Campaign Finance</i></p>			
<p>Article XI, Sec. 94 - 99, Batas Pambansa Blg. 881</p>	<p>Section 94. Definitions                      Section 95. Prohibited contributions                      Section 96. Soliciting or receiving contributions from foreign sources                      Section 97. Prohibited raising of funds                      Section 98. True name of contributor required                      Section 99. Report of contributions</p>	<p>3 December 1985</p>	<p>F</p>
<p>Section 100 - 101, BP 881, amended by Sec. 13, RA 7166</p>	<p>Section 13, RA 7166. Authorized Expenses of Candidates and Political Parties.                      Sec. 100, BP 881. Limitations upon expenses of candidates                      Sec. 101, BP 881. Limitations</p>	<p>3 December 1985  26 November 1991</p>	<p>G</p>

	upon expenses of political parties		
Section 102 -- 106, BP 881	<p>Section 102. Lawful expenditures.</p> <p>Section 103. Persons authorized to incur election expenditures.</p> <p>Section 104. Prohibited donations by candidates, treasurers of parties or their agents.</p> <p>Section 105. Accounting by agents of candidate or treasurer.</p> <p>Section 106. Records of contributions and expenditures.</p>		H
Section 14, RA 7156 (repealed Sections 107 and 108, BP 881)	Section 14. Statement of Contributions and Expenditures; Effect of Failure to File Statement.		I
Section 109 -- 112, BP 881	<p>Section 109. Form and contents of statement.</p> <p>Section 110. Preservation and inspection of statements</p>		J

	Section 111 Effect of failure to file statement	
	Section 112. Report of contractor and business firms.	
Section 39, RA No. 7166	Section 39 repeals the inclusion in Section 262 of the Omnibus Election Code of the violations of Sections 105, 106, 107, 108, 109, 110, 111 and 112 as among election offenses.	K

## Tax Administration

Laws / Implementing Rules and Regulations / Supreme Court Decisions	Title / Description	Date of Enactment / Promulgation	Tab
<i>Constitutional Provisions</i>		Ratified 2 Feb. 1987	A
Sec. 28 (1-4), Art. VI, 1987 Constitution	<p>Section 28. (1) The rule of taxation shall be uniform and equitable. The Congress shall evolve a progressive system of taxation.</p> <p>(2) The Congress may, by law, authorize the President to fix within specified limits, and subject to such limitations and restrictions as it may impose, tariff rates, import and export quotas, tonnage and wharfage dues, and other duties or imposts within the framework of the national development program of the Government.</p> <p>(3) Charitable institutions,</p>		



	churches and parsonages or covenants appurtenant thereto, mosques, non-profit cemeteries, and all lands, buildings, and improvements, actually, directly, and exclusively used for religious, charitable, or educational purposes shall be exempt from taxation.		
(4)	No law granting any tax exemption shall be passed without the concurrence of a majority of all the Members of the Congress.		
Sec. 24, Art. VI, 1987 Constitution	Section 24. All appropriation, revenue or tariff bills, bills authorizing increase of public debt, bills of local application, and private bills shall originate exclusively in the House of Representatives, but the Senate may propose or concur with amendments		
Sec 20, Art. III, 1987 Constitution	Section 20. No person shall be imprisoned for debt or non-payment of a poll tax.		
Sec. 29 (3), Art. VI, 1987 Constitution	Section 29 (3) All money collected on any tax levied for a special purpose shall be treated as		

	<p>a special fund and paid out for such purpose only. If the purpose for which a special fund was created has been fulfilled or abandoned, the balance, if any, shall be transferred to the general funds of the Government.</p>		
<p>Sec. 5 - 6, Art X, 1987 Constitution</p>	<p>Section 5 Each local government unit shall have the power to create its own sources of revenues and to levy taxes, fees, and charges subject to such guidelines and limitations as the Congress may provide, consistent with the basic policy of local autonomy. Such taxes, fees, and charges shall accrue exclusively to the local governments.</p> <p>Section 6 Local government units shall have a just share, as determined by law, in the national taxes which shall be automatically released to them.</p>		
<p><i>Basic Laws on Taxation</i></p>			
<p>Republic Act No. 8424</p>	<p>Tax Reform Act of 1997</p>	<p>11 December 1997</p>	

Republic Act No. 1937	Tarif and Customs Code of the Philippines	22 June 1957	
Republic Act No. 1125 ( amended by RA No 3457 )	An Act Creating the Court Of Tax Appeals	16 June 1954	
<i>Local Taxation</i>			
Republic Act No. 7160 (Local Government Code )	Sections 128 – 196, Book II ( Local Taxation And Fiscal Matters )	10 October 1991	B
<i>Real Property Taxation</i>			
Republic Act No. 7160 (Local Government Code )	Sections 197 – 283, Book II ( Local Taxation And Fiscal Matters )	10 October 1991	C
<i>Particular Provisions on Tax Administration</i>		11 December 1997	
Secs. 2 to 18, National Internal Revenue Code of 1997 ( On the Organization and	Sec. 2. Powers and Duties of the Bureau of Internal Revenue Sec. 3. Chief Officials of the Bureau of Internal Revenue		D

Functions of the Bureau of Internal Revenue )

Sec. 4 Power of the Commissioner to Interpret Tax Laws and to Decide Tax Cases

Sec. 5. Power of the Commissioner to Obtain Information, and to Summon, Examine, and Take Testimony of Persons

Sec. 6. Power of the Commissioner to Make Assessments and Prescribe Additional Requirements for Tax Administration and Enforcement

Sec. 7. Authority of the Commissioner to Delegate Power

Sec. 8. Duty of the Commissioner to Ensure the Provision and Distribution of Forms, Receipts, Certificates, and Appliances, and the Acknowledgment of Payment of Taxes

Sec. 9. Internal Revenue Districts

Sec. 10. Revenue Regional Director

	<p>SEC. 11. Duties of Revenue District Officers and Other Internal Revenue Officers</p>	
	<p>Sec 12. Agents and Deputies for Collection of National Internal Revenue Taxes</p>	
	<p>Sec 13. Authority of a Revenue Officer</p>	
	<p>Sec. 14. Authority of Officers to Administer Oaths and Take Testimony</p>	
	<p>Sec. 15. Authority of Internal Revenue Officers to Make Arrests and Seizures</p>	
	<p>Sec. 16. Assignment of Internal Revenue Officers Involved in Excise Tax Functions to Establishments Where Articles Subject to Excise Tax are Produced or Kept</p>	
	<p>Sec. 17. Assignment of Internal Revenue Officers and Other Employees to Other Duties</p>	
	<p>Sec. 18. Reports of Violation of Laws</p>	

<p>Sec. 232 to 246, National Internal Revenue Code of 1997  ( On Compliance Requirements )</p>	<p>Sec. 232 Keeping of Books of Accounts  Sec. 233. Subsidiary Books  Sec. 234. Language in which Books are to be Kept; Translation  Sec. 235. Preservation of Books of Accounts and Other Accounting Records  Sec. 236. Registration Requirements  Sec. 237. Issuance of Receipts or Sales or Commercial Invoices  Sec. 238. Printing of Receipts or Sales or Commercial Invoices  Sec. 239. Sign to be Exhibited by Distiller, Rectifier, Compounder, Repacker and Wholesale Liquor Dealer  Sec. 240. Sign to be Exhibited by Manufacturer of Products of Tobacco</p>			E
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	<p>Sec. 241 Exhibition of Certificate of Payment at Place of Business</p> <p>Sec. 242 Continuation of Business of Deceased Person</p> <p>Sec. 243 Removal of Business to Other Location</p> <p>Sec. 244. Authority of the Sec. of Finance to promulgate rules and regulations</p> <p>Sec. 245. Specific provisions to be contained in rules and regulations</p> <p>Sec. 246. Non-retroactivity of rulings</p>	
<p>Sections 202 – 231, National Internal Revenue Code of 1997 (On Remedies)</p>	<p>Sec. 202 Final Deed to Purchaser</p> <p>Sec. 203 Period of Limitation Upon Assessment and Collection</p> <p>Sec. 204. Authority of the Commissioner to Compromise, Abate and Refund or Credit Taxes</p> <p>Sec. 205 Remedies for the</p>	<p>F</p>

Collection of Delinquent Taxes	
Sec. 206. Constructive Distraint of the Property of a Taxpayer	
Sec. 207. Summary Remedies	
Sec. 208. Procedure for Distraint and Garnishment	
Sec. 209. Sale of Property Distrainted and Disposition of Proceeds	
Sec. 210. Release of Distrainted Property Upon Payment Prior to Sale	
Sec. 211. Report of Sale to Bureau of Internal Revenue	
Sec. 212. Purchase by Government at Sale Upon Distraint	
Sec. 213. Advertisement and Sale	
Sec. 214. Redemption of Property Sold	
Sec. 215. Forfeiture to Government for Want of Bidder	



	<p>Sec. 216. Resale of Real Estate Taken for Taxes</p>
<p>Sec. 217. Further Distraint or Levy</p>	<p>Sec. 218. Injunction not Available to Restrain Collection of Tax</p>
<p>Sec. 219. Nature and Extent of Tax Lien</p>	<p>Sec. 220. Form and Mode of Proceeding in Actions Arising under this Code</p>
	<p>Sec. 221. Remedy for Enforcement of Statutory Penal Provisions</p>
	<p>Sec. 222. Exceptions as to Period of Limitation of Assessment and Collection of Taxes</p>
	<p>Sec. 223. Suspension of Running of Statute of Limitations</p>
	<p>Sec. 224. Remedy for Enforcement of Forfeitures</p>
	<p>Sec. 225. When Property to be Sold or Destroyed</p>

	<p>Sec. 226. Disposition of Funds Recovered in Legal Proceedings or Obtained from Forfeitures</p> <p>Sec. 227. Satisfaction of Judgment Recovered Against any Internal Revenue Officer</p> <p>Sec. 228. Protesting of Assessment</p> <p>Sec. 229. Recovery of Tax Erroneously or Illegally Collected</p> <p>Sec. 230. Forfeiture of Cash Refund and of Tax Credit</p> <p>Sec. 231. Action to Contest Forfeiture of Chattel</p>	
<p>Executive Order No. 430</p>	<p>Further Streamlining the Bureau of Internal Revenue In Line With Its Computerized Integrated Tax System</p>	<p>28 July 1997</p> <p>G</p>
<p>Provisions of the National Internal Revenue Code of 1997 on Income Tax</p>	<p>On Returns and Payment of Tax (Secs. 51 – 59)</p> <p>On Other Income Tax Requirements (Secs. 67 – 73)</p>	

	<p>On Quarterly Corporate Income Tax Annual Declaration and Quarterly Payments of Income Taxes ( Secs 74 - 77 )</p> <p>On Withholding of Wages ( Secs 78 - 83 )</p>	
<p>Provisions of the National Internal Revenue Code of 1997 on Estate and Donor's Taxes</p>	<p>Sec. 89. Notice of death to be filed</p> <p>Sec. 90. Estate tax returns</p> <p>Sec. 91. Payment of tax</p> <p>Sec. 92. Discharge of executor or administrator from personal liability</p> <p>Sec. 93. Definition of deficiency</p> <p>Sec. 94. Payment before delivery by executor or administrator</p> <p>Sec. 95. Duties of certain officers and debtors</p> <p>Sec. 96. Restitution of tax upon satisfaction of outstanding obligations</p> <p>Sec. 97. Payment of tax antecedent to the transfer of</p>	

	shares, bonds, or rights		
	Sec. 103 Filing of return and payment of tax		
Provisions of the National Internal Revenue Code of 1997 on Value-Added Tax	Sec. 113 Invoicing and accounting requirements for VAT-registered persons Sec. 114. Return and payment of value-added tax Sec. 115. Power of the Commissioner to suspend the business operations of a taxpayer		
Provisions of the National Internal Revenue Code of 1997 on Other Percentage Taxes	Sec. 128. Returns and payment of percentage taxes		
Provisions of the National Internal Revenue Code of 1997 on Excise Taxes	Chapter VIII - Administrative Provisions Regulating Business of Persons Dealing in Articles Subject to Excise Tax ( Secs. 152 - 172 )		
Provisions of the National Internal Revenue Code of 1997 on Documentary	Sec. 200. Payment of documentary stamp tax		

Stamp Tax	Sec. 201. Effect of failure to stamp taxable document		
<i>Revenue Regulations / Revenue Memoranda</i>			
Revenue Regulations No 11-99	Revenue Regulations No. 11-99 prescribes the issuance of Taxpayer Identification Number (TIN) to all taxpayers and qualified applicants, as well as the mandatory incorporation of TIN in government forms, papers or documents.	30 August 1999	
Revenue Regulations No. 9 - 2001	Revenue Regulations No. 9-2001 provides for the regulations on the electronic filing of tax returns and payment of taxes pursuant to the provisions of Section 244 of the National Internal Revenue Code of 1997 (Tax Code), in relation to Section 27 of Republic Act No. 8792, otherwise known as the "Electronic Commerce Act".	3 August 2001	H
Revenue Regulations No. 4-2000	Revenue Regulations No. 4 - 2000 prescribes the posting in places of business of a notice on the	15 August 2000	

by the President with the consent of the Commission on Appointments for a term of seven years without reappointment. Of those first appointed, three Members shall hold office for seven years, two Members for five years, and the last Members for three years, without reappointment. Appointment to a vacancy shall be only for the unexpired term of the predecessor. In no case shall any Member be appointed or designated in a temporary or acting capacity.

SECTION 2. The Commission on Elections shall exercise the following powers and functions:

- (1) Enforce and administer all laws and regulations relative to the conduct of an election, plebiscite, initiative, referendum, and recall.
- (2) Exercise exclusive original jurisdiction over all contests relating to the elections, returns, and qualifications of all elective regional, provincial, and city officials, and appellate jurisdiction over all contests involving elective municipal officials decided by trial courts of general jurisdiction, or involving elective barangay officials

decided by trial courts of limited jurisdiction.

Decisions, final orders, or rulings of the Commission on election contests involving elective municipal and barangay offices shall be final, executory, and not appealable.

(3) Decide, except those involving the right to vote, all questions affecting elections, including determination of the number and location of polling places, appointment of election officials and inspectors, and registration of voters.

(4) Deputize, with the concurrence of the President, law enforcement agencies and instrumentalities of the Government, including the Armed Forces of the Philippines, for the exclusive purpose of ensuring free, orderly, honest, peaceful, and credible elections.

(5) Register, after sufficient publication, political parties, organizations, or coalitions which, in addition to other requirements, must present their platform or program of government, and accredit citizen's arms of the Commission on Elections.

Religious denominations and sects shall not be registered. Those which seek to achieve their goals through violence or unlawful means, or refuse to uphold and adhere to this Constitution, or which are supported by any foreign government shall likewise be refused registration.

Financial contributions from foreign governments and their agencies to political parties, organizations, coalitions, or candidates related to elections constitute interference in national affairs, and, when accepted, shall be an additional ground for the cancellation of their registration with the Commission, in addition to other penalties that may be prescribed by law.

(6) File, upon a verified complaint, or on its own initiative, petitions in court for inclusion or exclusion of voters; investigate and, where appropriate, prosecute cases of violations of election laws, including acts or omissions constituting election frauds, offenses, and malpractices.

(7) Recommend to the Congress effective measures to minimize election spending.



including limitation of places where propaganda materials shall be posted, and to prevent and penalize all forms of election frauds, offenses, malpractices, and nuisance candidates.

(8) Recommend to the President the removal of any officer or employer it has deputized, or the imposition of any other disciplinary action, for violation or disregard of, or disobedience to its directive, order, or decision.

(9) Submit to the President and the Congress a comprehensive report on the conduct of each election, plebiscite, initiative, referendum, or recall.

SECTION 3. The Commission on Elections may sit en banc or in two divisions, and shall promulgate its rules of procedure in order to expedite disposition of election cases, including pre-proclamation controversies. All such election cases shall be heard and decided in division, provided that motions for reconsideration of decisions shall be decided by the Commission en banc.

SECTION 4. The Commission

may, during the election period, supervise or regulate the enjoyment or utilization of all franchises or permits for the operation of transportation and other public utilities, media of communication or information, all grants, special privileges, or concessions granted by the Government or any subdivision, agency, or instrumentality thereof, including any government-owned or controlled corporation or its subsidiary. Such supervision or regulation shall aim to ensure equal opportunity, time and space, and the right to reply, including reasonable, equal rates therefor, for public information campaigns and forums among candidates in connection with the objective of holding free, orderly, peaceful, and credible elections.

SECTION 5. No pardon, amnesty, parole, or suspension of sentence for violation of election rules, and regulations shall be granted by the President without a favorable recommendation of the Commission.

SECTION 6. A free and open party

system shall be allowed to evolve according to the free choice of the people, subject to the provisions of this Article.

SECTION 7. No votes cast in favor of a political party, organization, or coalition shall be valid, except for those registered under the party-list system as provided in this Constitution.

SECTION 8. Political parties, or organizations or coalitions registered under the party-list system, shall not be represented in the voters' registration boards, boards of election inspectors, boards of canvassers, or other similar bodies. However, they shall be entitled to appoint poll watchers in accordance with law.

SECTION 9. Unless otherwise fixed by the Commission in special cases, the election period shall commence ninety days before the day of the election and shall end thirty days after.

SECTION 10. Bona fide candidates for any public office shall be free from any form of

	requirement for the issuance of sales/commercial invoices and/or official receipts by persons engaged in trade or business, including the exercise of profession.		
Revenue Regulations No. 13-2001	Revenue Regulations No. 13-2001 implements Section 204(B), in relation to Sections 7(c) and 290 of the National Internal Revenue Code of 1997 regarding the authority of the Commissioner of Internal Revenue (Commissioner) to abate or cancel internal revenue tax liabilities of certain taxpayers.	27 September 2001	I
Revenue Regulations No. 7-2001	Revenue Regulations No. 7-2001 further implements Sections 7(c), 204(A) and 290 of the Tax Code of 1997 on Compromise Settlement of Internal Revenue Tax Liabilities, giving an authority to the Commissioner of Internal Revenue to compromise the payment of internal revenue tax liabilities of certain taxpayers with outstanding receivable accounts and disputed assessments with the Bureau, thereby amending Revenue Regulations No. 6-2000.	31 July 2001	J

Revenue Regulations No. 6-2000	Revenue Regulations No. 6-2000 prescribes the regulations to implement the compromise settlement of internal revenue tax liabilities of taxpayers with outstanding receivable accounts and disputed assessments	25 September 2000	
Revenue Regulations No. 12 - 99	Revenue Regulations No. 12 - 99 implements the provisions of the Tax Code of 1997 relative to the rules on assessment of national internal revenue taxes, fees and charges, as well as provides the rules for the extra-judicial settlement of a taxpayer's criminal violation of the said Code or any of its implementing Regulations through payment of a suggested compromise penalty	14 September 1999	
Revenue Regulations No. 15-99	Revenue Regulations No. 15-99 creates the Revenue Regional Accreditation Board in each Revenue Region and the Revenue National Accreditation Board in the National Office. The Accreditation Boards will act upon all applications for accreditation by tax practitioners	17 November 1999	

	to practice before the Bureau of Internal Revenue, as well as institute and provide for the conduct of accreditation, suspension or dis-accreditation proceedings.		
Revenue Regulations No. 6-98	Amends Section 2 of Revenue Regulations No. 4-97 by providing for the recognition of checks as one of the acceptable modes of payment to facilitate payment of taxes with the BIR. To effect payment of taxes through the bank debit system or credit facility with a bank, a credit company or similar institution, the taxpayer will have to open/maintain a bank account with any Authorized Agent Bank of the BIR where he intends to file his tax return/form/declaration and pay his tax liabilities	20 July 1998	
Revenue Memorandum Order No 14-98	Revenue Memorandum Order No. 14-98 prescribes the policies and guidelines to implement Revenue Regulations No. 10-97 which designates certain government officials as withholding agents. Such government officials are personally charged with the duty to	19 February 1998	

	withhold and remit taxes on compensation, expanded and final withholding taxes, as well as government money payments on value-added taxes and other percentage taxes, including franchise taxes.		
Revenue Regulations No. 5 - 2001	Revenue Regulations No. 5 - 2001 revokes the requirement for non-resident citizens, overseas contract workers ( OCWs ) and Seamen to File Information Returns on Income Derived from Sources Outside the Philippines	31 July 2001	K
Revenue Regulations No. 3-99	Revenue Regulations No. 3 - 99 amends Revenue Regulations No. 12-96 to streamline and make more efficient the collection of the creditable withholding tax on income payments from medical practitioners.	15 February 1999	
Revenue Regulations No. 12-98	Re : the collection of the creditable withholding tax on income payments from medical practitioners. It will be the duty and responsibility	25 September 1998	

	<p>of the hospital or clinic to collect from any patient admitted by such hospital or clinic the professional fee of the attending medical practitioner and to withhold the tax prescribed in the Regulations.</p>		
<p>Revenue Memorandum Order No. 3 - 98</p>	<p>Revenue Memorandum Order No. 3 - 98 creates new categories of Alphanumeric Tax Code ( ATC ) to facilitate the identification and monitoring of certain revenue sources, subject to final withholding for Integrated Tax System purposes.</p>	<p>4 February 1998</p>	
<p>Revenue Memorandum Order No. 2 - 98</p>	<p>Revenue Memorandum Order No. 2 - 98 prescribes the policies and guidelines to intensify the collection/settlement of delinquent accounts under RA No. 8424 ( Tax Reform Act of 1997).</p>	<p>21 January 1998</p>	
<p><i>Supreme Court Decisions</i></p>			
<p>Comm. of Internal Revenue vs. Algue (G.R. No. L-28896)</p>	<p>The Supreme Court declared that "it is a requirement in all democratic regimes that taxation must be exercised reasonably and in</p>	<p>17 February 1988</p>	



	accordance with the prescribed procedure. If it is not, then the taxpayer has a right to complain and the courts will then come to his succor. For all the awesome power of the tax collector, he may still be stopped in his tracks if the taxpayer can demonstrate that the law has not been observed."		
People vs. Castaneda	The Supreme Court stated, "a tax amnesty, much like a tax exemption, is never favored nor presumed in law and if granted by statute, the terms of the amnesty like that of a tax exemption must be construed strictly against the taxpayer and liberally in favor of the taxing authority."	15 September 1988	
Republic vs. IAC	The Supreme Court ruled that the Government is estopped from collecting the difference between the deficiency tax assessment and the amount already paid by the taxpayer as amnesty tax. Citing the case of CIR vs. Botelho Corp., the Supreme Court declared, "a tax amnesty, being a general pardon or intentional overlooking by the State of its authority to impose penalties	26 April 1991	

	<p>on persons otherwise guilty of evasion or violation of a revenue or tax law, partakes of an absolute forgiveness or waiver by the Government of its right to collect what otherwise would be due it, and in this sense, prejudicial thereto, particularly to give tax evaders, who wish to relent and are willing to reform a chance to do so and thereby become a part of the new society with a clean slate. "</p>		
<p>Mactan Cebu International Airport Authority vs. Marcos</p>	<p>The Supreme Court stated, "since taxes are what we pay for civilized society or are the lifeblood of the nation, the law frowns against exemptions from taxation and statutes granting tax exemptions are thus construed strictissimi juris against the taxpayer and liberally in favor of the taxing authority. A claim of exemption from tax payments must be clearly shown and based on language in the law too plain to be mistaken. Elsewise stated, taxation is the rule, exemption therefrom is the exception. However, if the grantee of the exemption is a political subdivision or instrumentality, the rigid rule of construction does not</p>	<p>11 September 1996</p>	

	<p>apply because the practical effect of the exemption is merely to reduce the amount of money that has to be handled by the government in the course of its operations."</p>		
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## The Civil Service and The Professions

Laws / Implementing Rules and Regulations / Supreme Court Decisions	Title / Description	Date of Enactment / Promulgation	Tab
A. Civil Service			
<i>Constitutional Provisions</i>		Ratified 2 Feb. 1987	A
Article IX-B, Sec. 2 (1-6) 1987 Constitution	<p>SECTION 2. (1) The civil service embraces all branches, subdivisions, instrumentalities, and agencies of the Government, including government-owned or controlled corporations with original charters.</p> <p>(2) Appointments in the civil service shall be made only according to merit and fitness to be determined, as far as practicable, and, except to positions which are policy-determining, primarily confidential, or highly technical, by competitive</p>		

	<p>examination.</p> <p>(3) No officer or employee of the civil service shall be removed or suspended except for cause provided by law.</p> <p>(4) No officer or employee in the civil service shall engage, directly or indirectly, in any electioneering or partisan political campaign.</p> <p>(5) The right to self-organization shall not be denied to government employees.</p> <p>(6) Temporary employees of the Government shall be given such protection as may be provided by law.</p>		
<p>Article IX-B, Sec. 1 (1-2) 1987 Constitution</p>	<p>SECTION 1. (1) The Civil Service shall be administered by the Civil Service Commission composed of a Chairman and two Commissioners who shall be natural-born citizens of the Philippines and, at the time of their appointment, at least thirty-five years of age, with proven capacity for public administration, and must not have been candidates for any elective position in the elections</p>		

<p>Article IX-B, Sec. 3 1987 Constitution</p>	<p>immediately preceding their appointment</p> <p>(2) The Chairman and the Commissioners shall be appointed by the President with the consent of the Commission on Appointments for a term of seven years without reappointment. Of those first appointed, the Chairman shall hold office for seven years, a Commissioner for five years, and another Commissioner for three years, without reappointment. Appointment to any vacancy shall be only for the unexpired term of the predecessor. In no case shall any member be appointed or designated in a temporary or acting capacity.</p>	
	<p>SECTION 3. The Civil Service Commission, as the central personnel agency of the Government, shall establish a career service and adopt measures to promote morale, efficiency, integrity, responsiveness, progressiveness, and courtesy in the civil service. It shall strengthen the merit and rewards system, integrate all human resources development programs for all levels and ranks, and</p>	

	<p>institutionalize a management climate conducive to public accountability. It shall submit to the President and the Congress an annual report on its personnel programs.</p>	
<p>Article IX-B, Sec 4 1987 Constitution</p>	<p>SECTION 4 All public officers and employees shall take an oath or affirmation to uphold and defend this Constitution.</p>	
<p>Article IX-B, Sec. 5 1987 Constitution</p>	<p>SECTION 5. The Congress shall provide for the standardization of compensation of government officials, including those in government-owned or controlled corporations with original charters, taking into account the nature of the responsibilities pertaining to, and the qualifications required for their positions.</p>	
<p>Article IX-B, Sec. 6 1987 Constitution</p>	<p>SECTION 6. No candidate who has lost in any election shall, within one year after such election, be appointed to any office in the Government of any government-owned or controlled corporations or in any of its subsidiaries.</p>	

<p>Article IX-B, Sec 7 1987 Constitution</p>	<p>SECTION 7. No elective official shall be eligible for appointment or designation in any capacity to any public office or position during his tenure. Unless otherwise allowed by law or by the primary functions of his position, no appointive official shall hold any other office or employment in the Government or any subdivision, agency or instrumentality thereof, including government-owned or controlled corporations or their subsidiaries.</p>		
<p>Article IX-B, Sec. 8 1987 Constitution</p>	<p>SECTION 8. No elective or appointive public officer or employee shall receive additional, double, or indirect compensation, unless specifically authorized by law, nor accept without the consent of the Congress, any present, emolument, office, or title of any kind from any foreign government. Pensions or gratuities shall not be considered as additional, double, or indirect compensation.</p>		
<p>Article II, Section 26, 1987 Constitution</p>	<p>Sec. 26. The State shall guarantee equal access to opportunities for</p>		



		public service and prohibit political dynasties as may be defined by law.
Article II, Section 27, 1987 Constitution	Sec. 27. The State shall maintain honesty and integrity in the public service and take positive and effective measures against graft and corruption.	
Article XI, Section 1, 1987 Constitution	Sec. 1. Public office is a public trust. Public officers and employees must at all times be accountable to the people, serve them with utmost responsibility, integrity, loyalty, and efficiency, act with patriotism and justice, and lead modest lives.	
Article XI, Section 15, 1987 Constitution	Sec. 15. The right of the State to recover properties unlawfully acquired by public officials or employees from them or from their nominees or transferees, shall not be barred by prescription, laches, or estoppel.	
Article XI, Section 17, 1987 Constitution	Sec. 17. A public officer or employee shall, upon assumption of office and as often thereafter as may be required by law, submit a declaration	

	under oath of his assets, liabilities, and net worth. xxx	
Article XI, Section 18, 1987 Constitution	Sec. 18. Public officers and employees owe the State and this Constitution allegiance at all times, and any public officer or employee who seeks to change his citizenship or acquire the status of an immigrant of another country during his tenure shall be dealt with by law.	
Article XVI, Section 8, 1987 Constitution	Sec. 8. The State shall, from time to time, review to upgrade the pensions and other benefits due to retirees of both the government and the private sectors.	
Article XI, Section 12 - 13, 1987 Constitution	Section 12. The Ombudsman and his Deputies, as protectors of the people, shall act promptly on complaints filed in any form or manner against public officials or employees of the Government, or any agency, subdivision or instrumentality thereof, including government-owned or controlled corporations, and shall, in appropriate cases, notify the complainants of the actions taken	

and the result thereof.

Section 13. The Office of the Ombudsman shall have the following powers, functions, and duties

(1) Investigate on its own, or on complaint by any person, any act or omission of any public official, employee, office or agency, when such act or omission appears to be illegal, unjust, improper, or inefficient.

(2) Direct, upon complaint or at its own instance, any public official or employee of the Government, or any subdivision, agency or instrumentality thereof, as well as of any government-owned or controlled corporation with original charter, to perform and expedite any act or duty required by law, or to stop, prevent, and correct any abuse or impropriety in the performance of duties.

(3) Direct the officer concerned to take appropriate action against a public official or employee at fault, and recommend his removal, suspension, demotion, fine, censure, or prosecution, and ensure compliance therewith.

(4) Direct the officer concerned, in

	<p>any appropriate case, and subject to such limitations as may be provided by law, to furnish it with copies of documents relating to contracts and transactions entered into by his office involving the disbursement or use of public funds or properties, and report any irregularity to the Commission on Audit for appropriate action.</p>
	<p>(5) Request any government agency for assistance and information necessary in the discharge of its responsibilities, and to examine, if necessary, pertinent records and documents.</p>
	<p>(6) Publicize matters covered by its investigation when circumstances so warrant and with due prudence</p>
	<p>(7) Determine the causes of inefficiency, red tape, mismanagement, fraud, and corruption in the Government and make recommendations for their elimination and the observance of high standards of ethics and efficiency.</p> <p>(8) Promulgate its rules and procedure and exercise such other powers or perform such functions or</p>

<p>General Laws on the Civil Service</p>	<p>duties as may be provided by law.</p>		
<p>Presidential Decree No. 807</p>	<p>Civil Service Decree of the Philippines ( Providing For The Organization Of The Civil Service Commission In Accordance With Provisions Of The Constitution, Prescribing Its Powers And Functions And For Other Purposes )</p>	<p>6 October 1975</p>	<p>B</p>
<p>Subtitle A, Title I, Executive Order No. 292 (Administrative Code of 1987)</p>	<p>CHAPTER 1 — GENERAL PROVISIONS CHAPTER 2 — COVERAGE OF THE CIVIL SERVICE CHAPTER 3 — ORGANIZATION AND FUNCTIONS OF THE CIVIL SERVICE COMMISSION CHAPTER 4 — INTERDEPARTMENT RELATIONS CHAPTER 5 — PERSONNEL POLICIES AND STANDARDS</p>	<p>25 July 1987</p>	<p>C</p>

	<p>CHAPTER 6 — RIGHT TO SELF-ORGANIZATION</p> <p>CHAPTER 7 — PROHIBITIONS</p> <p>CHAPTER 8 — LEAVE OF ABSENCE</p> <p>CHAPTER 9 — MISCELLANEOUS PROVISIONS</p>		
<p><i>Provisions in the Revised Penal Code ( Act No. 3815, as amended)</i></p>		<p>8 December 1930</p>	<p>D</p>
<p>Title Seven Crimes Committed By Public Officers ( Arts. 203 – 245 )</p>			
<p><i>Special Laws on Civil Service</i></p>			
<p>Republic Act No. 3019</p>	<p>Anti-Graft And Corrupt Practices Act</p>	<p>17 August 1960</p>	<p>E</p>
<p>Republic Act No. 6713</p>	<p>Code of Conduct and Ethical Standards for Public Officials and Employees ( An Act Establishing A Code Of Conduct And Ethical Standards For</p>	<p>20 February 1989</p>	<p>F</p>

	Public Officials And Employees, To Uphold The Time-Honored Principle Of Public Office Being A Public Trust, Granting Incentives And Rewards For Exemplary Service, Enumerating Prohibited Acts And Transactions And Providing Penalties For Violations Thereof And For Other Purposes )		
Rules Implementing The Code Of Conduct And Ethical Standards For Public Officials And Employees (Republic Act No. 6713)		21 April 1989	G
Republic Act No. 1379	An Act Declaring Forfeiture In Favor Of The State Any Property Found To Have Been Unlawfully Acquired By Any Public Officer Or Employee	18 June 1955	H
Executive Order No. 89	Directing The Implementation Of A Policy Of Accessibility And Transparency In Government	18 May 1993	I
Republic Act No. 6758	Compensation And Position Classification Act Of 1989 (An Act Prescribing A Revised Compensation And Position Classification System In	21 August 1989	J

	The Government)		
Administrative Order No. 282	Directing Strict Compliance with the Compensation Standardization Law by Local Governments	25 July 1996	K
Executive Order No. 332	Integrating the Barangay Governments into the Revised Position Classification and Compensation System in the Government	16 May 1996	L
Administrative Order No. 42	Clarifying the Role of the Department of Budget and Management in the Compensation and Classification of Local Government Positions under RA No. 7160	3 March 1993	M
<i>Exemptions from the Salary Standardization Law</i>			
Sec. 43(d), Republic Act No. 8291 ( The Government Service Insurance System Act of 1997 )	Sec. 43. (d) Upon the recommendation of the President and General Manager, to approve the GSIS' organizational and administrative structures and staffing pattern, and to establish, fix, review, revise and adjust the appropriate	30 May 1997	



<p>Section 15( c ) , Republic Act No. 7653 (The New Central Bank Act)</p>	<p>compensation package for the officers and the employees of the GSIS with reasonable allowances, incentives, bonuses, privileges and other benefits as may be necessary or proper for, the effective management, operation and administration of the GSIS, which shall be exempt from Republic Act No. 6758, otherwise known as the Salary Standardization Law and Republic Act No. 7430, otherwise known as the Attrition Law,</p>		
<p>SECTION 15. (c) Establish a human resource management system which shall govern the selection, hiring, appointment, transfer, promotion, or dismissal of all personnel. Such system shall aim to establish professionalism and excellence at all levels of the Bangko Sentral in accordance with sound principles of management.</p> <p>A compensation structure, based on job evaluation studies and wage surveys and subject to the Board's approval, shall be instituted as an integral component of the Bangko Sentral's human resource development program. Provided, That the Monetary Board shall make its own system conform as closely as</p>		<p>14 June 1993</p>	

	<p>possible with the principles provided for under Republic Act No. 6758: Provided, however, That compensation and wage structure of employees whose positions fall under salary grade 19 and below shall be in accordance with the rates prescribed under Republic Act No. 6758. On the recommendation of the Governor, appoint, fix the remunerations and other emoluments, and remove personnel of the Bangko Sentral, subject to pertinent civil service laws: Provided, That the Monetary Board shall have exclusive and final authority to promote, transfer, assign, or reassign personnel of the Bangko Sentral and these personnel actions are deemed made in the interest of the service and not disciplinary: Provided, further, That the Monetary Board may delegate such authority to the Governor under such guidelines as it may determine.</p>	
<p>Republic Act No. 8282 (Social Security Act of 1997)</p>	<p>SEC. 3. (c) The Commission, upon the recommendation of the SSS President, shall appoint an actuary and such other personnel as may be deemed necessary, fix their reasonable compensation,</p>	<p>May 1, 1997</p>

	allowances and other benefits, xxx Provided, further, That the personnel of the SSS shall be selected only from civil service eligibles and be subject to civil service rules and regulations. Provided, finally, That the SSS shall be exempt from the provisions of Republic Act No. 6758 and Republic Act No. 7430.		
<b>B. The Professions</b>			
<i>Constitutional Provisions</i>			<b>N</b>
Article XII, Section 14, 1987 Constitution	Sec. 14. The sustained development of a reservoir of national talents consisting of Filipino scientists, entrepreneurs, professionals, managers, high level technical manpower and skilled workers and craftsmen in all fields shall be promoted by the State. The practice of all professions in the Philippines shall be limited to Filipino citizens, save in cases prescribed by law.		
<i>General Law Regulating the Practice of Professions</i>			

Republic Act No. 8981	Professional Regulation Commission (PRC) Modernization Act of 2000	5 December 2000	O
Executive Order No. 200	Institutionalization Of The Full Computerization Of The Licensure Examinations Administered By The Various Regulatory Boards Under The Supervision Of The Professional Regulation Commission	20 September 1994	P
<i>Some Special Laws Regulating Various Professions</i>			
Presidential Decree No. 692	The Revised Accountancy Law	5 May 1975	
Republic Act No. 7836	Philippine Teachers Professionalization Act of 1994 ( An Act To Strengthen The Regulation And Supervision Of The Practice Of Teaching In The Philippines And Prescribing A Licensure Examination For Teachers )	16 December 1994	
Republic Act No. 2382 ( as amended by RA No.	The Medical Act Of 1959	20 June 1959	

4224 and 5946 )				
Republic Act No. 545 (as amended by RA No. 1581)	An Act To Regulate The Practice Of Architecture In The Philippines	17 June 1950		
Republic Act No. 6966	Philippine Librarianship Act (An Act Regulating The Practice Of Librarianship And Prescribing The Qualifications Of Librarians )	19 September 1990		
Republic Act No. 7392	Philippine Midwifery Act of 1992 (An Act Revising Republic Act No. 2644, As Amended, Otherwise Known As The Philippine Midwifery Act )	10 April 1992		
Republic Act No. 7431	Radiologic Technology Act of 1992 (An Act Regulating The Practice Of Radiologic Technology In The Philippines, Creating The Board Of Radiologic Technology Defining Its Powers And Functions )	22 April 1992		
Republic Act No. 7920	New Electrical Engineering Law (An Act Providing For A More Responsive And Comprehensive Regulation For The Practice,	24 February 1995		

	Licensing, And Registration Of Electrical Engineers And Electricians)		
Republic Act No. 8050	Revised Optometry Law of 1995 (An Act Regulating The Practice Of Optometry, Upgrading Optometric Education, Integrating Optometrists )	7 June 1995	
Republic Act No. 7164	Philippine Nursing Act of 1991 (An Act Regulating The Practice Of Nursing In The Philippines )	21 November 1991	

## PROCUREMENT

Laws / Rules and Regulations / Supreme Court Decision	Title / Description	Date of Enactment / Promulgation	Tab
I. <i>National Government</i>			
EO No. 40	Consolidating procurement rules and procedures for all national government agencies, government-owned or controlled corporations and government financial institutions and requiring the use of the government electronic procurement system	8 October 2001	A
EO No. 262	Amending Executive Order No. 302, Series of 1996, entitled 'Providing Policies, Guidelines, Rules and Regulations For The Procurement of Goods/Supplies by the National Government' and Section Three (3) of Executive Order No. 201, Series of 2000, entitled 'Providing Additional Policies and Guidelines in the	5 July 2000	B

	Procurement of Goods and Supplies by the National Government	
Implementing Rules and Regulations of EO No. 262 (series of 2000 )	Rules and Regulations to implement the amendments to Executive Order No. 302 Series of 1996 and to Executive Order No. 201, Series of 2000, pursuant to Executive Order 262 Series of 2000 to govern procurement of goods and supplies by the National Government	C 27 November 2000
EO No. 302	Providing policies, guidelines, rules and regulations for the procurement of goods/supplies by the National Government	D 19 February 1996
Letter of Instruction No. 755	Relative to the establishment of an integrated procurement system for the national government and its instrumentalities	E 18 October 1978
EO No. 359	Reiterating the policy and prescribing guidelines and procedures in the implementation of the provisions of Executive Order No. 285, 'Abolishing the General Services Administration and transferring its functions to appropriate government agencies' on the operation of a procurement	F 2 June 1989



	system for common-use office supplies, materials and equipment		
EO No. 285	Abolishing the General Services Administration and transferring its functions to appropriate government agencies	25 July 1987	G
EO No. 301	Decentralizing actions on government negotiated contracts, lease contracts and records disposal	26 July 1987	H
Article XII, Sec. 12, 1987 Constitution	Sec. 12. The State shall promote the preferential use of Filipino labor, domestic materials and locally produced goods, and adopt measures that help make them competitive.	Ratified 2 Feb. 1987	I
EO No. 292 (Section 78, Chapter 7 (Expenditure of Appropriated Funds), Book VI (National Government Budgeting))	SECTION 78. <i>Purchase of Locally Manufactured Products.</i>	25 July 1987	J
CA No. 138 (Flag Law)	An Act To Give Native Products And Domestic Entities The Preference In The Purchase Of Articles For The	7 November 1936	K

	Government		
<p>Asbestos Integrated Manufacturing Incs. Vs. Peralla ( GR No. L-45515)</p>	<p>The Flag Law may be invoked only against a bidder who is not a domestic entity, as defined in the law, or against a domestic entity who offers imported articles, materials or supplies or those made or produced in the Philippines from imported materials. But, where all the materials, goods or supplies offered in the bids submitted are produced, made and manufactured in the Philippines substantially from articles, materials or supplies of the growth of the Philippines, and the bidders are domestic entities, the Flag Law finds no application.</p>	<p>29 Oct. 1987</p>	<p>L</p>
<p>LOI No. 501</p>	<p>Directing all government offices, and agencies to patronize and purchase locally manufactured equipment, parts, accessories, supplies, materials and other similar articles or products</p>	<p>28 January 1977</p>	<p>M</p>
<p>PD No. 1764</p>	<p>Requiring compliance with competitive bidding regulations and adoption of uniform general terms and conditions in case of certain</p>	<p>11 January 1981</p>	<p>N</p>

	government and private contracts		
PD No. 1594	Prescribing policies, guidelines, rules and regulations for government infrastructure contracts	11 June 1978	O
Implementing Rules and Regulations on Presidential Decree No. 1594		As amended on 24 May and 5 July 2000	P
PD No. 1177 (Section 84)	SECTION 84. <i>Limitation of Purchase of Supplies, Materials and Equipment Spare Parts.</i>	30 July 1977	Q
LOI No. 565	Directing the simplification and improvement of a government procedure on approval of certain expenditure items	30 June 1977	R
LOI No. 1043	On the procurement of books and other aids for the public schools	16 July 1980	S
PD No. 1445 (Section 10 (4))	Section 10. <i>The Planning, Financial and Management Office.</i> – The Planning, Financial and Management Office shall have the following functions:	11 June 1978	T

	<p>x x x    x x x</p> <p>(4) Develop and administer a system for monitoring the prices of materials supplies and equipment purchased by the government;</p> <p>x x x    x x x"</p>		
<p><b>II. Local Government Units</b></p>			
<p>RA No. 7160 Title V (Property Supply Management in the Local Government Units)</p>	<p>Section 355. Scope. Section 356. General Rule in Procurement or Disposal. Section 357. Definition of Terms. Section 358. Requirement of Requisition. Section 359. Officers Having Authority to Draw Requisitions. Section 360. Certification by the Local Budget Officer, Accountant, and Treasurer. Section 361. Approval of Requisitions.</p>	<p>10 October 1991</p>	<p>U</p>

	<p>Section 362. Call for Bids.</p> <p>Section 363. Publication of Call for Bids.</p> <p>Section 364. The Committee on Awards.</p> <p>Section 365. Rule on Awards.</p> <p>Section 366. Procurement Without Public Bidding.</p> <p>Section 367. Procurement through Personal Canvass.</p> <p>Section 368. Emergency Purchase.</p> <p>Section 369. Negotiated Purchase.</p> <p>Section 370. Procurement from Duly Licensed Manufacturer.</p> <p>Section 371. Procurement from Exclusive Philippine Agents or Distributors.</p> <p>Section 372. Procurement from Government Entities.</p> <p>Section 373. Annual Procurement Program</p>		
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	<p>Section 374. Establishment of an Archival System.</p> <p>Section 375. Primary and Secondary Accountability for Government Property.</p> <p>Section 376. Responsibility for Proper Use and Care of Government Property.</p>		
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## THE MILITARY AND THE POLICE

### A. MILITARY

Laws / Implementing Rules and Regulations / Supreme Court Decisions	Title / Description	Date of Enactment	Tab
<i>Constitutional Provisions</i>			A
Article II, Sec. 3, 1987 Constitution	Sec. 3. Civilian authority is, at all times, supreme over the military. The Armed Forces of the Philippines is the protector of the people and the State. Its goal is to secure the sovereignty of the State and the integrity of the national territory.		
Article XVI, Sec. 4, 1987 Constitution	Sec. 4. The Armed Forces of the Philippines shall be composed of a citizen armed force which shall undergo military training and serve, as may be provided by law. It shall keep a regular force necessary for the security of the State.		

<p>Article XVI, Sec. 5 (1 - 7 ), 1987 Constitution</p>	<p>Sec.5. (1) All members of the armed forces shall take an oath or affirmation to uphold and defend this Constitution.</p> <p>(2) The State shall strengthen the patriotic spirit and nationalist consciousness of the military, and respect for people's rights in the performance of their duty.</p> <p>(3) Professionalism in the armed forces and adequate remuneration and benefits of its members shall be a prime concern of the State. The armed forces shall be insulated from partisan politics. No member of the military shall engage directly or indirectly in any partisan political activity, except to vote.</p> <p>(4) No member of the armed forces in the active service shall, at any time, be appointed or designated in any capacity to a civilian position in the Government including government-owned or controlled corporations or any of their subsidiaries.</p>	
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	<p>(5) Laws on retirement of military officers shall not allow extension of their service.</p> <p>(6) The officers and men of the regular force of the armed forces shall be recruited proportionately from all provinces and cities as far as practicable.</p> <p>(7) The tour of duty of the Chief of Staff of the Armed forces shall not exceed three years. However, in times of war or other national emergency declared by the Congress, the President may extend such tour of duty.</p>	
<p><i>Republic Acts</i></p>		
<p>RA No. 7898</p>	<p>An Act Providing For The Modernization Of The Armed Forces Of The Philippines And For Other Purposes</p>	<p>23 February 1995</p> <p style="text-align: center;"><b>B</b></p>
<p>RA No. 7055</p>	<p>An Act Strengthening Civilian Supremacy Over The Military Returning To The Civil Courts The Jurisdiction Over Certain Offenses Involving Members Of The Armed</p>	<p>20 June 1991</p> <p style="text-align: center;"><b>C</b></p>

	Forces Of The Philippines (AFP), Other Persons Subject To Military Law, And The Members Of The Philippine National Police (PNP), Repealing For The Purpose Certain Presidential Decrees		
RA No. 7077	An Act Providing For The Development, Administration, Organization, Training, Maintenance And Utilization Of The Citizen Armed Forces Of The Philippines And For Other Purposes	27 June 1991	D
<i>Executive Orders / Administrative Orders / Pres. Proclamations</i>			
Title VIII National Defense, Subtitle II Department Of National Defense, Chapters 6 – 9, Executive Order No. 292 (Administrative Code of 1987)		25 July 1987	E
EO No. 371	Proclaiming a Special Zone of Peace and Development in the Southern	2 October 1996	F

	Philippines and establishing therefor the Southern Philippines Council for Peace and Development and the Consultative Assembly		
EO No. 445	Providing for the implementation of the Special Zone of Peace and Development (SZOPAD) Social Fund and the mechanism for the administration thereof	1 October 1997	G
EO No. 161	Extending the term of Executive Order No. 371, 'Proclaiming a Special Zone of Peace and Development in the Southern Philippines and establishing therefor the Southern Philippines Council for Peace and Development and the Consultative Assembly	30 September 1999	H
EO No. 115	Providing for the mechanics and operational structure for the localization of peace efforts to address the communist insurgency	21 June 1999	I
AO No. 64	Repealing Administrative Order No. 48 and 48-A to rationalize the organization of Development Task Forces in Central Mindanao	12 April 1999	J

AO No. 338	Directing the transfer of the Anti-Kidnap for ransom operations in Central Mindanao to the Armed Forces of the Philippines (AFP)	23 May 1997	K
AO No. 295	Providing for the implementation of the Peace Agreement on the integration of the members of the Moro National Liberation Front (MNLF) into the Armed Forces of the Philippines (AFP)	7 October 1996	L
Proclamation No. 723	Granting amnesty to members and supporters of the Rebolusyonaryong Alyansang Makabansa – Soldiers of the Filipino People – Young Officers' Union (RAM-SFP-YOU) who have or may have committed crimes against public order, violations of the Articles of War and other crimes committed in furtherance of political ends	17 May 1996	M
Proclamation No. 348	Granting amnesty to certain personnel of the Armed Forces of the Philippines and Philippine National Police who have or may have committed certain acts or omissions punishable under the Revised Penal	25 March 1994	N

	Code, the Articles of War, or other special laws, committed in furtherance of, incident to or in connection with counter-insurgency operations		
EO No. 125	Defining the approach and administrative structure for government's comprehensive peace efforts	15 September 1993	O
AO No. 55	Amending Section 3 of Administrative Order No. 40, s. 1993, 'Prescribing guidelines for the treatment of the personnel of the Armed Forces of the Philippines and Philippine National Police, who are facing administrative and criminal charges	21 May 1993	P

### B. Police

Laws / Implementing Rules and Regulations / Supreme Court Decisions	Title / Description	Date of Enactment / Promulgation	Tab

<p><i>Constitutional Provision</i></p>		<p>A</p>
<p>Article XVI, Sec. 6</p>	<p>Sec. 6. The State shall establish and maintain one police force, which shall be national in scope and civilian in character, to be administered and controlled by a national police commission. The authority of local executives over the police units in their jurisdiction shall be provided by law.</p>	
<p><i>Basic Law on the Police</i></p>		
<p>RA No. 6975</p>	<p>An Act Establishing The Philippine National Police Under A Reorganized Department Of The Interior And Local Government, And For Other Purposes</p>	<p>B 13 December 1990</p>
<p><i>Special Laws on the Police</i></p>		
<p>RA No. 8551</p>	<p>An Act Providing For The Reform And Reorganization Of The</p>	<p>C 25 February 1998</p>

	Philippine National Police And For Other Purposes, Amending Certain Provisions Of Republic Act No. 6975		
RA No. 7438	An Act Defining Certain Rights Of Person Arrested, Detained Or Under Custodial Investigation As Well As The Duties Of The Arresting, Detaining And Investigating Officers, And Providing Penalties For Violations Thereof	27 April 1992	D
<i>Provisions in the Revised Penal Code ( Act No. 3815, as amended)</i>		8 December 1930	
Articles 124 - 130	<p>Article 124. Arbitrary detention</p> <p>Article 125. Delay in the delivery of detained persons to the proper judicial authorities</p> <p>Article 126. Delaying release</p> <p>Article 127. Expulsion</p> <p>Article 128. Violation of domicile</p> <p>Article 129. Search warrants maliciously obtained and abuse in the service of those legally obtained</p>		

	Article 130. Searching domicile without witnesses		
Article 131 - 132	Article 131. Prohibition, interruption and dissolution of peaceful meetings. Article 132. Interruption of religious worship		
Article 148	Article 148. Direct assaults.		
Article 151	Article 151. Resistance and disobedience to a person in authority or the agents of such person		
Article 152	Article 152. Persons in authority and agents of persons in authority		
Article 171	Article 171. Falsification by public officer, employee or notary or ecclesiastic minister		
Article 173	Article 173. Falsification of wireless, cable, telegraph and telephone messages, and use of said falsified		



Article 203, Title 7 (Crimes Committed By Public Officers)	messages	Article 203. Who are public officers	
Article 208	Article 208. Prosecution of offenses; negligence and tolerance		
Article 210 ; 211 ; 211-A	Article 210. Direct bribery. Article 211. Indirect bribery. Article 211-A. Qualified bribery. — If any public officer is entrusted with law enforcement and he refrains from arresting or prosecuting an offender who has committed a crime punishable by reclusion perpetua and/or death in consideration of any offer, promise, gift or present, he shall suffer the penalty for the offense which was not prosecuted.	If it is a public officer who asks or demands such gift or present, he shall suffer the penalty of death. (As inserted by Republic Act No. 7659.)	
Article 223 - 224	Article 223. Conniving with or consenting to evasion		

	Article 224. Evasion through negligence		
Article 233	Article 233. Refusal of assistance		
Article 235	Article 235. Maltreatment of prisoners		
Article 245 ( 2 )	Article 245. Abuses against chastity — Penalties.		
<i>Executive Orders</i>			
EO No. 101	Providing for the immediate organization and operationalization of the Interim Internal Affairs Service (IAS) of the Philippine National Police (PNP)	7 May 1999	E
EO No. 110	Directing the Philippine National Police to support the Armed Forces of the Philippines in Internal Security Operations for the suppression of insurgency and other serious threats to national security	15 June 1999	F

	Article 224. Evasion through negligence		
Article 233	Article 233. Refusal of assistance		
Article 235	Article 235 Maltreatment of prisoners		
Article 245 ( 2 )	Article 245. Abuses against chastity — Penalties.		
<i>Executive Orders</i>			
EO No. 101	Providing for the immediate organization and operationalization of the Interim Internal Affairs Service (IAS) of the Philippine National Police (PNP)	7 May 1999	E
EO No. 110	Directing the Philippine National Police to support the Armed Forces of the Philippines in Internal Security Operations for the suppression of insurgency and other serious threats to national security	15 June 1999	F

EO No. 62	Creating the Philippine Center on Transnational Crime to formulate and implement a concerted program of action of all law enforcement, intelligence and other agencies for the prevention and control of transnational crime	15 January 1999	G
EO No. 45	Creating a Presidential Anti-Smuggling Task Force to investigate and prosecute crimes involving large-scale smuggling and other frauds upon customs and providing measures to expedite seizure proceedings	3 December 1998	H
EO No. 8	Creating a Presidential Anti-Organized Crime Commission and a Presidential Anti-Organized Crime Task Force, to investigate and prosecute criminal elements in the country	22 July 1998	I
EO No. 366	Further amending Executive Order No. 309, s. of 1987, entitled 'Reorganizing the Peace and Order Council', as amended by Executive Order No. 317, s. of 1988, Executive Order No. 320, s. of 1988 and	5 September 1996	J

	Executive Order No. 20, s. of 1992 and reorganizing the Barangay Peace and Order Committees as the implementing arm of the City/Municipal Peace and Order Council at the barangay level		
EO No. 246	Reconstituting the National Action Committee on Anti-Hijacking as the National Action Committee on Anti-Hijacking and Anti-Terrorism	18 May 1995	K
EO No. 452	Reconstituting the National Action Committee on Anti-Hijacking	5 April 1991	L
EO No. 20	Further amending Sections 1 and 4 of Executive Order No. 309, s. 1987, entitled 'Reorganizing the Peace and Order Council'	8 September 1992	M
<i>Administrative Orders</i>			
AO No. 358	Directing the reactivation and convening of the Board of Officers to review and make further amendments in the guidelines and rating system for rank adjustments and seniority formulation for the	1 October 1997	N

	Philippine National Police (PNP)		
AO No. 297	Providing for the implementation of the Peace Agreement on the joining of MNLF elements with the Philippine National Police	15 October 1996	O
<i>Supreme Court Decisions</i>			
Manalo vs. Sistoza (GR No. 107369)	Sections 29 and 31 of RA No. 6975 were declared unconstitutional. The provisions empower the Commission on Appointments to confirm the appointments of public officials whose appointments are not required by the Constitution to be confirmed. But the unconstitutionality of the aforesaid sections notwithstanding, the rest of RA No. 6975 stands.	11 August 1999	P

## Analysis of the Legal Regime

### *IN GENERAL*

- The sheer volume of applicable laws indicates that there are more than enough laws or rules. The problem is not the shortage or absence of a particular regulation but it is the ability to implement such laws which is the crux of the problem.
- The problem of funding or financial support to implement such judicious or worthy policies is a persistent obstacle.
- Moreover, even if the law provides for the funding of a particular program, the executive department may choose not to release any funds for the support or implementation of such program.
- The laws generally provide for exemptions or exceptions to the general rule which are subsequently included in the implementing rules and regulations and invoked in legal cases. These exemptions or exceptions allow for legal circumvention.
- Other than the threat of administrative / criminal sanctions, there is a lack or absence of doable methods of enforcement.

### **Five Key Areas**

#### *1. Elections and Campaign Finance*

- There is an absence of a clear procedure for monitoring actual electoral contributions and expenses. The law relies merely on sworn statements and reports which allow for understating of electoral expenses.
- The threat of administrative and criminal sanctions is not an effective tool to ensure truth and accuracy in reporting the statement of electoral expenses and finance.
- The law does not provide a process by which campaign finance may be transparent.
- There is a lack of coordination among agencies to be able to determine truth in the report of electoral expenses.
- The requirements of the Omnibus Election Code ( BP 881 ) do not have enough teeth for enforcement and leave a lot of room for false reporting.

#### *2. Tax Administration*

- Corruption in the tax agency is inevitable due to the wide discretion provided by the law to BIR / tax officials
  - a) in the interpretation of tax provisions and

b) in the actual collection of revenues.

- Bureaucratic procedures provide avenues for bribery and corruption.
- There is an absence of sanctions for delay in the issuance of BIR rulings.
- The inefficiency in the collection of revenues can be partly attributed to an absence of particular provisions in the law which would allow for coordination of transactions among different government agencies.

### 3. *Civil Service and the Professions*

- On the civil service
  - The guarantee of security of tenure, as provided in the Constitution and the laws on civil service, compromises the prerequisite of competency and growth in the civil service.
  - The laws are not sufficient to immune the civil service from the realities of politics and interference of politicians.
  - Patronage, either political, familial or economic, is not sufficiently proscribed by existing laws. This also compromises the integrity and competence of the civil service.
  - The wisdom of salary standardization in the civil service is challenged by the seeming indiscriminate grant by the legislature of exemptions from this rule, allowing favored agencies to provide grossly excessive compensation and causing the demoralization among civil servants. There is an absence of policy in such grant of exemptions.
  - The laws do not address the problem of a bloated bureaucracy.
- On the professions
  - The mandate to implement the modernization and computerization of the agency tasked to help the professions, the Professional Regulation Commission, as provided under the new PRC Modernization Act of 2000, is hampered by lack of funding.
  - The law does not recognize that professions must be encouraged to flourish and develop to be able to compete with the influx of foreign professionals.
  - The law is inutile in pursuing fraud in the issuance of licenses or identification cards of professionals.

### 4. *Procurement*

- The absence of a specific legislative measure on procurement allows for the frequent modification of the rules on procurement by mere executive fiat.



- Although Executive Order No. 40 consolidates the rules on procurement, it does not expressly repeal existing laws, rules, and regulations, thus, it refers to provisions of old laws. This results to confusion and may be used to circumvent the law.
- The exceptions to the strict requirements of the procurement system in government may be resorted to evade auditing policies.

##### 5. *The Military and the Police*

- Provisions in the law which would professionalize the military and police establishment are not implemented. Specifically, the provision in Republic Act No. 8551 requiring that a police officer must possess a formal baccalaureate degree from a recognized institution of learning is met with resistance as this will remove a substantial number of police personnel.
- The laws do not fully insulate the military and police establishment from politics.