

Gen. Trias now Cavite's 7th city

By ANTHONY GIRON

GENERAL TRIAS, Cavite — The Commission on Elections (Comelec) officially proclaimed over the weekend this first-class municipality as a component city and the seventh in this province.

The proclamation was made at past 8 p.m. of Saturday, following the end of the Comelec's canvassing of votes in the cityhood plebiscite which resulted in 15,037 "yes" votes over only 490 "no" votes.

The city proclamation was made by local election officer Armando C. Vencillao, Comelec Provincial Supervisor Juanito V. Ravanzo Jr., Comelec Region IV-A Director Juanito O. Icaro, and Deputy Executive Director for Operations Bartolome J. Sinocruz.

In the presence of Mayor Antonio "Ony" Ferrer, his younger brother Sixth District Rep. Luis "Jonjon" Ferrer, Vice Mayor Maurito "Morit" Centeno Sison, councilors and other constituents, the Comelec officials affirmed the results of the plebiscite making this municipality — fondly called "GenTri" — as the country's 145th city and this province's seventh after the cities of Cavite, Tagaytay, Trece Martires, Dasmariñas, Bacoor, and the capital, Imus.

As expected, the turnout of voters was low. Provincial Comelec Chief Ravanzo said that 11 percent of the voting population had cast the referendum ballots in 24 polling centers.

There are 132,121 registered voters in the municipality's 33 barangays. Municipal Executive Assistant Romel D. Olimpo, a voter himself, said that many voters were in workplaces or schools during the referendum day.



JUBILEE DOOR — Most Rev. Socrates B. Villegas, archbishop of Lingayen-Dagupan, blesses and opens the front 'Jubilee Door' of the Minor Basilica of Our Lady of the Rosary of Manaoag together with the Dominican community marking the extraordinary 'Holy Year of Mercy' in Manaoag, Pangasinan, yesterday. (Jojo Rinoza)

Bataan needs billions for massive dredging

By MARI T. SUPNAD

HERMOSA, Bataan — Although local officials in the province have been doing their best to solve the perennial flooding problem in northern Bataan, experts said there is still a need to conduct massive desilting of the Orani Channel — an endeavor that would cost billions.

Jopet Inton, a resident of this town and staff member of Governor Abet S. Garcia, said the Capitol's efforts to remedy the problem saw results this past year with floods minimized.

However, Inton said there is a need to conduct massive desilting along the Almacen River going all the way down to

the Orani Channel, where flashfloods are blocked from flowing freely to Manila Bay.

"Ginagawa na namin ito ni governor pero ang problema lang ang yong Right of Way (ROW) at pagbabagsakan ng mahuhukay na putik," (We have been doing this with the governor and the problems are the ROW and where to dump the spoilage)," said Inton, who has substituted Lou Narciso in running for mayor of this town.

Director Antonio Molano of the Department of Public Works and Highways (DPWH) said that P100 million, a fund secured by Rep Minia Roman, was just implemented by the Northern builder along Almacen river. It has however only minimal impact due to the wide area of the

silted river.

For his part, Mayor Benjie Serano said the local government really needs more funds to solve the flood woes and appealed to the Department of Public Works and Highways (DPWH) to coordinate with them any dredging activities in their town.

Project Engineer Arnold Ocampo, designated by Molano to oversee the P100 million project, voiced out the same opinion, saying the Orani Channel needs more dredging and funds to totally declog the heavily silted waterway.

Begin and held in Metro Manila, on Monday, the twenty-seventh day of July, two thousand fifteen.

[REPUBLIC ACT NO. 10708]

AN ACT ENHANCING TRANSPARENCY IN THE MANAGEMENT AND ACCOUNTING OF TAX INCENTIVES ADMINISTERED BY INVESTMENT PROMOTION AGENCIES

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

SECTION 1. This Act shall be known as "The Tax Incentives Management and Transparency Act (TIMTA)".

SEC. 2. Declaration of Policy. — It is hereby declared the policy of the State to promote fiscal accountability and transparency in the grant and management of tax incentives by developing means to promptly measure the government's fiscal exposure on these grants and to enable the government to monitor, review, and analyze the economic impact thereof and thereby optimize the social benefit of such incentives.

SEC. 3. Definition of Terms. — As used in this Act:

(a) Investment Promotion Agencies (IPAs) shall refer to government entities created by law, executive order, decree or other issuance, in charge of promoting investments, administering tax and non-tax incentives, and/or overseeing the operations of the different economic zones and freeports in accordance with their respective charters. These include the Board of Investments (BOI), Philippine Economic Zone Authority (PEZA), Bases Conversion and Development Authority (BCDA), Subic Bay Metropolitan Authority (SBMA), Clark Development Corporation (CDC), John Hay Management Corporation (JHMC), Free Port Management Corporation (FPMC), Bataan Technology Park, Inc. (BTP), Cagayan Economic Zone Authority (CEZA), Zamboanga City Special Economic Zone Authority (ZCEZA), Freeport Industrial Authority (PIA), Aurora Pacific Economic Zone and Freeport Authority (APEZO), Authority of the Freeport Area of Bataan (AFAB), Tourism Infrastructure and Enterprise Zone Authority (TIEZA), and all other similar authorities that may be created by law in the future;

(b) Tax incentives shall refer to fiscal incentives such as those which come in the form of income tax holidays (ITH), exemptions, deductions, credits or exclusions from the tax base, as provided by law, to registered business entities; and

(c) Registered business entity shall refer to any individual, partnership, corporation, Philippine branch of a foreign corporation, or other entity incorporated and/or organized and existing under Philippine laws and registered with an IPA.

SEC. 4. Filing of Tax Returns and Submission of Tax Incentives Reports. — All registered business entities are required to file their tax returns and pay their tax liabilities, on or before the deadline as provided under the National Internal Revenue Code (NIRC), as amended, using the electronic system for filing and payment of taxes of the Bureau of Internal Revenue (BIR).

For registered business entities availing of incentives administered by the IPAs, they shall file with their respective IPAs a complete annual tax incentives report of their income-based tax incentives, value-added tax and duty exemptions, deductions, credits or exclusions from the tax base, as provided in the charter of the IPA concerned, within thirty (30) days from the statutory deadline for filing of tax returns and payment of taxes.

The IPAs shall, within sixty (60) days from the end of the statutory deadline for filing of the relevant tax returns, submit to the BIR their respective annual tax incentives reports based on the list of the registered business entities who have filed said tax incentives report.

The details of the tax incentives reports, as provided in the preceding paragraphs, shall be provided in the implementing rules and regulations (IRR) of this Act.

The foregoing provisions shall be without prejudice to the right of the BIR and the Bureau of Customs (BOC) to conduct the assessment within the prescribed period provided in the NIRC, as amended, and the Tariff and Customs Code of the Philippines (TCCP), as amended, respectively.

SEC. 5. Monitoring of Tax Incentives. — The BIR and the BOC shall submit to the Department of Finance (DOF), notwithstanding any law to the contrary: (a) the tax and duty incentives of registered business entities as reflected in their filed tax returns and import entries; and (b) actual tax and duty incentives as evaluated and determined by the BIR and the BOC.

The DOF shall maintain a single database for monitoring and analysis of tax incentives granted.

For purposes of monitoring and transparency, the DOF shall submit to the Department of Budget and Management (DBM) the aggregate data on a sectoral and per industry basis of: (1) the amount of tax incentives availed by registered business entities; (2) the estimate claims of tax incentives implemented for the current year; and (3) the projected tax incentives for the following year. Such information shall be given to the Oversight Committee created under Section 9 of this Act.

The aforesaid data shall be reflected by the DBM in the annual Budget of Expenditures and Sources of Financing (BESF), which shall be known as the Tax Incentives Information (TII) section: Provided, That the TII shall be limited to the aggregate data related to the tax incentives availed by registered business entities, based on the submissions of the DOF and the concerned IPAs, categorized by sector, by IPA and type of incentive.

Nothing in this Act shall be construed to diminish or limit, in whatever manner, the amount of incentives that IPAs may grant pursuant to their charters and existing laws; or to prevent, deter, or delay the promotion and regulation of investments, processing of applications for registrations, and evaluation of entitlement of incentives by IPAs.

SEC. 6. Conduct of Cost-Benefit Analysis on Investment Incentives. — The National Economic and Development Authority (NEDA) is mandated to conduct cost-benefit analysis on the investment incentives to determine the impact of tax incentives on the Philippine economy.

For this purpose, all heads of the IPAs shall submit to the NEDA the aggregate tax incentives, based on the submissions of registered business entities as provided in Section 4 of this Act, and aggregate investment-related data, both on a sectoral or per industry basis, which may include, but not limited to, investment projects, investment cost, actual employment and export earnings.

SEC. 7. Penalties for Noncompliance with Filing and Reporting Requirements. — Any registered business entity which fails to comply with filing and reporting requirements with the appropriate IPAs and/or which fails to show proof of filing of tax returns using the electronic system for filing and payment of taxes of the BIR shall be imposed the following penalties:

(a) First (1st) violation — payment of a fine amounting to one hundred thousand pesos (P100,000.00);

(b) Second (2nd) violation — payment of a fine amounting to five hundred thousand pesos (P500,000.00); and

(c) Third (3rd) violation — cancellation of the registration of the registered business entity.

Provided, That if the failure to show such proof is not due to the fault of the registered business entity, the same shall not be a ground for the suspension of the ITH and/or other income-based tax incentives availed.

Any government official or employee who fails without justifiable reason to provide or furnish the required tax incentives report or other data or information as required under this Act shall be penalized, after due process, by a fine equivalent to the official's or employee's basic salary for a period of one (1) month to six (6) months or by suspension from government service for not more than one (1) year, or both, in addition to any criminal and administrative penalties imposed under existing laws.

SEC. 8. Funding. — Such amount necessary to carry out the implementation of this Act shall be sourced from the current General Appropriations Act (GAA).

SEC. 9. Joint Congressional Oversight Committee. — A Joint Congressional Oversight Committee, herein referred to as the Oversight Committee, shall be constituted in accordance with the provisions of this Act. The Oversight Committee shall be composed of the respective Chairpersons of the Committees on Ways and Means of the Senate and of the House of Representatives and four (4) additional members from each House, one of whom shall be the Chairperson of the Senate Committee on Trade, Commerce and Entrepreneurship and the Chairperson of the House Committee on Trade and Industry to be designated by the Senate President and the Speaker of the House of Representatives, respectively. The Oversight Committee shall monitor and ensure the proper implementation of this Act.

SEC. 10. Implementing Rules and Regulations. — The Secretaries of the DOF and the Department of Trade and Industry (DTI), in coordination with the NEDA Director-General, Commissioners of the BIR and BOC, and heads of concerned IPAs, shall, within sixty (60) days from the effectivity of this Act, promulgate rules and regulations to faithfully implement the intent and provisions of this Act. Provided, That the failure of the Secretaries of the DOF and DTI to promulgate the rules and regulations shall not prevent the implementation of this Act upon its effectivity.

SEC. 11. Separability Clause. — If any provision of this Act is subsequently declared invalid or unconstitutional, other provisions hereof which are not affected thereby shall remain in full force and effect.

SEC. 12. Repealing Clause. — All other laws, acts, presidential decrees, executive orders, issuances, presidential proclamations, rules and regulations or parts thereof which are contrary to and inconsistent with any provision of this Act are hereby repealed, amended or modified accordingly.

SEC. 13. Effectivity. — This Act shall take effect fifteen (15) days after its complete publication either in the Official Gazette or in at least one (1) newspaper of general circulation.

Approved:
FRANKLIN M. DRILON
President of the Senate

FELICIANO BELMONTE JR.
Speaker of the House of Representatives

OSCAR G. YABES
Secretary of the Senate

MARILYN B. BARUA-YAP
Secretary General
House of Representatives

Approved: DEC 09 2015
BENIGNO S. AQUINO III
President of the Philippines

H. No. 4660
Republic of the Philippines
Congress of the Philippines
Metro Manila
Sixteenth Congress
Third Regular Session

Begin and held in Metro Manila, on Monday, the twenty-seventh day of July, two thousand fifteen.

[REPUBLIC ACT NO. 10709]

AN ACT PROVIDING FOR THIRTY (30) DAYS FORFEITABLE LEAVE PRIVILEGES ANNUALLY TO ALL JUDGES OF THE FIRST LEVEL COURTS

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

SECTION 1. Forfeitable Leave Privilege. — Judges of the Metropolitan Trial Courts, Municipal Trial Courts in Cities, Municipal Trial Courts, Municipal Circuit Trial Courts and Shari'a Circuit Courts, all known as first level courts, shall be entitled annually to thirty (30) days forfeitable leave with pay in addition to the fifteen (15) days vacation leave and fifteen (15) days sick leave privileges provided for by law. In the computation thereof, Saturdays, Sundays and holidays shall be excluded.

The forfeitable leave privilege under this Act shall be noncumulative and nonconvertible to cash.

SEC. 2. The Supreme Court shall, within thirty (30) days after the effectivity of this Act, promulgate the rules and regulations for the effective implementation of this Act.

SEC. 3. All laws, decrees, executive orders, issuances, rules and regulations or parts thereof inconsistent with this Act are hereby repealed or modified accordingly.

SEC. 4. This Act shall take effect fifteen (15) days after its complete publication in the Official Gazette or in two (2) newspapers of general circulation.

Approved,
FRANKLIN M. DRILON
President of the Senate

FELICIANO BELMONTE JR.
Speaker of the House of Representatives

This Act which originated in the House of Representatives was passed by the House of Representatives on August 26, 2014, amended by the Senate on August 24, 2015, and which amendments were concurred in by the House of Representatives on September 23, 2015.

OSCAR G. YABES
Secretary of the Senate

MARILYN B. BARUA-YAP
Secretary General
House of Representatives

Approved: DEC 09 2015

BENIGNO S. AQUINO III
President of the Philippines

PNCOY18955

H. No. 159
Republic of the Philippines
Congress of the Philippines
Metro Manila
Sixteenth Congress
Third Regular Session

Begin and held in Metro Manila, on Monday, the twenty-seventh day of July, two thousand fifteen.

[REPUBLIC ACT NO. 10710]

AN ACT CREATING THREE (3) ADDITIONAL BRANCHES OF THE REGIONAL TRIAL COURT IN THE CITIES OF ALAMINOS, DAGUPAN, AND SAN CARLOS, ALL SITUATED IN THE PROVINCE OF PANGASINAN, IN THE FIRST JUDICIAL REGION, AMENDING FOR THE PURPOSE SECTION 14, PARAGRAPH (A) OF BATAS PAMBANSA BLG. 129, OTHERWISE KNOWN AS "THE JUDICIARY REORGANIZATION ACT OF 1980", AS AMENDED, AND APPROPRIATING FUNDS THEREFOR

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

SECTION 1. Three (3) additional branches of the Regional Trial Court in the cities of Alaminos, Dagupan, and San Carlos are hereby created in the First Judicial Region.

SEC. 2. The Supreme Court shall assign the respective branch numbers of the newly created court branches in the First Judicial Region.

SEC. 3. The Chief Justice of the Supreme Court, in coordination with the Secretary of the Department of Justice,

shall immediately include in the Court's program the operationalization of the three (3) additional branches of the Regional Trial Court in the cities of Alaminos, Dagupan, and San Carlos, all situated in the Province of Pangasinan, the funding of which shall be included in the Annual General Appropriations Act. The funds necessary for the operation of the courts herein created shall be appropriated and released only upon the actual organization of the courts and the appointment of its personnel.

SEC. 4. Section 14(a) of Batas Pambansa Blg. 129, otherwise known as "The Judiciary Reorganization Act of 1980", as amended, and all other laws, executive orders, and rules and regulations which are inconsistent with this Act are hereby amended, repealed, or modified accordingly.

SEC. 5. This Act shall take effect fifteen (15) days after its complete publication in two (2) newspapers of general circulation.

Approved,
FRANKLIN M. DRILON
President of the Senate

FELICIANO BELMONTE JR.
Speaker of the House of Representatives

This Act which originated in the House of Representatives was passed by the House of Representatives on June 9, 2014, amended by the Senate on July 28, 2015, and which amendments were concurred in by the House of Representatives on September 23, 2015.

OSCAR G. YABES
Secretary of the Senate

MARILYN B. BARUA-YAP
Secretary General
House of Representatives

Approved: DEC 09 2015

BENIGNO S. AQUINO III
President of the Philippines

PNCOY18969