



1 collectors and administrators and will disseminate tax laws, regulations,  
2 guidelines and relevant information to the public.

## 3 ARTICLE II

### 4 ESTABLISHING A PHILIPPINE TAX ACADEMY

5 SEC. 3. *Creation of the Philippine Tax Academy.* – To carry out the  
6 policy under Section 2 hereof, there is hereby created a corporate body to be  
7 known as the “Philippine Tax Academy” which shall have the attribute of  
8 perpetual succession and possessed of the powers of corporations, to be  
9 exercised in conformity with the provisions of this Act.

10 SEC. 4. *Purpose.* – The Philippine Tax Academy shall serve as a  
11 learning institution for tax collectors and administrators of the government and  
12 selected applicants from the private sector. It shall handle all the trainings,  
13 continuing education programs and other courses for all the officials and  
14 personnel of the Bureau of Internal Revenue (BIR), the Bureau of Customs  
15 (BOC) and the Bureau of Local Government Finance (BLGF). It shall develop  
16 and implement a curriculum which includes those pertaining to: (a) the  
17 technical aspects of tax collection, administration and compliance; and (b) the  
18 career orientation and development for civil servants. It shall conduct lectures,  
19 seminars, workshops and other training programs designed to mold, develop,  
20 and enhance the skills and knowledge, moral fitness, efficiency and capability  
21 of tax collectors and administrators. It shall also perform such other functions  
22 and duties as may be necessary in carrying out its mandate.

23 All existing officials and personnel of the BIR, the BOC and the BLGF  
24 shall be required to undergo the re-tooling and enhancement seminars and  
25 training programs to be conducted by the Philippine Tax Academy. All  
26 applicants to the said bureaus shall also be required to pass the basic courses  
27 before they can be hired whether on contractual or permanent status.

1           SEC. 5. *Corporate Powers.* – The Philippine Tax Academy shall, in  
2 carrying out the purposes for which it was created, have the following powers:

3           (a) To adopt, alter and use a corporate seal;

4           (b) To take and hold by bequest, devise, gift, purchase or lease, either  
5 absolutely or in trust for any of its purposes, any property, real or personal,  
6 without limitation as to amount or value; to convey such property and to invest  
7 and reinvest any principal, and deal with and expend the income and principal  
8 of the Philippine Tax Academy in such manner as will best promote its  
9 objectives;

10          (c) To collect, receive and maintain a fund or funds, by subscription or  
11 otherwise, and to apply the income and principal thereof to the promotion of its  
12 aims and purposes hereinbefore set out;

13          (d) To contract any obligation, or enter into any agreement necessary  
14 or incidental to the proper management of its corporate powers; and

15          (e) In general, to carry on any activity and to have and exercise all of  
16 the powers conferred by the laws upon private or government-owned or  
17 -controlled corporations; and to do any and all of the acts and things herein set  
18 forth to the same extent as juridical persons could do, and in any part of the  
19 world, as principal, factor, agent or otherwise, alone or in syndicate or  
20 otherwise in conjunction with any person, entity, partnership, association or  
21 corporation, domestic or foreign.

22           SEC. 6. *Location and Facilities.* – The Philippine Tax Academy shall  
23 be located in such place or places as the Department of Finance (DOF) may  
24 determine. It shall have facilities for instructive learning and workshops,  
25 housing/lodging and other facilities to accommodate faculty, staff, personnel  
26 and trainees.

1           SEC. 7. *Governing Board.* – (a) The Philippine Tax Academy shall  
2 have a governing board to be known as the Board of Trustees, composed of the  
3 following:

- 4           (1) Representative from the DOF – *ex officio* Chairperson;  
5           (2) Representative from the BIR – *ex officio* Vice Chairperson;  
6           (3) Representative from the BOC – *ex officio* Vice Chairperson;  
7           (4) Executive Director of the BLGF – member; and  
8           (5) Three (3) representatives from the academe with at least five (5)  
9 years of teaching experience from a reputable school.

10           (b) The representatives from the DOF, the BIR and the BOC shall be  
11 appointed by the President of the Philippines from the nominees of the  
12 Secretary of Finance.

13           (c) The representatives coming from the academe shall be appointed  
14 from the nominees of the state universities and/or accredited private  
15 educational institutions, chosen on the basis of years of experience, integrity,  
16 probity and proven expertise in the field of taxation, public finance, public  
17 administration and have taught in a reputable school for the same number of  
18 years.

19           (d) The members of the Board of Trustees shall serve for a term of  
20 three (3) years. In case of vacancy in the Board, the person so appointed or  
21 *designated shall serve only for the unexpired term.*

22           (e) The members of the Board of Trustees shall serve without  
23 compensation for the performance of their functions, but they shall be entitled  
24 to reasonable honoraria, allowance or per diem pursuant to existing laws and  
25 regulations.

26           SEC. 8. *Institutes.* – The Philippine Tax Academy shall have separate  
27 learning institutes each for the BIR, the BOC and the BLGF, respectively.

1           SEC. 9. *The Executive Officers.* – The Executive Officials of the  
2 Academy shall be composed of a President and three (3) Chancellors and  
3 Vice Chancellors to administer the institutes for the BIR, the BOC and the  
4 BLGF, respectively, all to be appointed by the Secretary of Finance for a term  
5 of three (3) years without prejudice to subsequent reappointment.

6           SEC. 10. *The Corps of Professional Instructors.* – The Philippine Tax  
7 Academy shall be staffed by a Corps of Professional Instructors with sufficient  
8 knowledge, education, training and actual experience in taxation, public  
9 finance and revenue administration, among others. An instructor shall be  
10 appointed by the Board of Trustees, upon nomination of any member. The  
11 requirements and restrictions of the Civil Service Law, laws, rules and  
12 regulations on position classification and salary standardization shall be  
13 observed in the appointment of the instructors of the Academy. For the  
14 purpose of filling up the staffing requirements for the Corps of Professional  
15 Instructors, officers, employees or personnel of the BIR, the BOC, and the  
16 BLGF may be transferred to and from the Academy and their respective  
17 institutions.

18           SEC. 11. *Staff Appointments.* – Any provision of law to the contrary  
19 notwithstanding, appointments to the administrative or research staff of the  
20 Philippine Tax Academy may be on a full-time or part-time basis, and shall be  
21 covered by the requirements and restrictions of the Civil Service Law, laws,  
22 rules and regulations on position classification and salary standardization. For  
23 the purpose of filling up the staffing requirements, officers, employees or  
24 personnel of the BIR, the BOC, and the BLGF may be transferred to and from  
25 the Academy and their respective institutions.

26           SEC. 12. *Authority to Enter into Agreements.* – The Philippine Tax  
27 Academy may enter into consortium agreements and joint venture agreements  
28 with the University of the Philippines, public and private universities and

1 training institutions for the development and implementation of the curriculum,  
2 programs for orientation, career development and continuing education in tax  
3 collection, auditing, administration and compliance.

4 SEC. 13. *Income, Legacies, Gifts, Donations, Foreign Aids and Grants.*

5 – All income, legacies, gifts, donations, foreign aids and grants for the benefit  
6 of the Philippine Tax Academy or for its operation, administration, support or  
7 maintenance shall be exempt from all forms of taxes, fees, assessments and  
8 other charges of the government, its agencies, instrumentalities, branches and  
9 subdivisions.

10 All legacies, gifts and donations to the Philippine Tax Academy  
11 established under this Act shall constitute a special fund to be known as the  
12 Tax Academy Fund. This fund shall be administered, appropriated and  
13 disbursed by the Board of Trustees of the Philippine Tax Academy exclusively  
14 for the purposes of this Act.

15 SEC. 14. *Auditing.* – The books of accounts of the Philippine Tax  
16 Academy shall be subject to the periodic audit of the Commission on Audit.

17 SEC. 15. *Annual Report.* – The Philippine Tax Academy shall render  
18 to the President, the Secretary of Finance and the Committee on Ways and  
19 Means of both Houses of Congress, an annual report of its activities,  
20 accomplishments and recommendations.

21 ARTICLE III

22 MISCELLANEOUS PROVISIONS

23 SEC. 16. *Implementing Rules and Regulations.* – The Secretary of  
24 Finance, in coordination with the Commissioner of the BIR, Commissioner of  
25 the BOC, and the Executive Director of the BLGF, in consultation with  
26 representatives from the academe, shall issue the implementing rules and  
27 regulations within ninety (90) days from the effectivity of this Act.

1           SEC. 17. *Separability Clause.* – If, for any reason, any section or  
2 provision of this Act is declared to be unconstitutional or invalid, the other  
3 sections or provisions hereof which are not affected thereby shall continue to  
4 be in full force and effect.

5           SEC. 18. *Repealing Clause.* – All laws, decrees, orders, rules and  
6 regulations, policies, programs or parts thereof that are inconsistent with any of  
7 the provisions of this Act are hereby repealed, amended or modified  
8 accordingly.

9           SEC. 19. *Effectivity.* – This Act shall take effect fifteen (15) days after  
10 its complete publication in the *Official Gazette* or in at least two (2)  
11 newspapers of general circulation.

Approved,

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