



HOUSE OF REPRESENTATIVES

H. No. 5567

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BY REPRESENTATIVE SUAREZ, PER COMMITTEE REPORT NO. 1758

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AN ACT AMENDING SECTION 220, CHAPTER II, TITLE VIII OF  
REPUBLIC ACT NO. 8424 AND FOR OTHER PURPOSES

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

1           SECTION 1. Section 220, Chapter II, Title VIII of Republic Act No.  
2   8424 is hereby amended to read as follows:

3                   “SEC. 220. *Form and [Mode of] Proceeding in Actions*  
4           *Arising under this Code.* – Civil and criminal actions and  
5           proceedings instituted in behalf of the Government under the  
6           authority of this Code or other law enforced by the Bureau of  
7           Internal Revenue shall be brought in the name of the  
8           Government of the Philippines and shall be [conducted]  
9           **INVESTIGATED, PROSECUTED AND HANDLED EXCLUSIVELY** by  
10          legal officers of the Bureau of Internal Revenue but no civil or  
11          criminal action for the recovery of taxes or the enforcement of  
12          any fine, penalty or forfeiture under this Code shall be filed in  
13          court without the approval of the Commissioner. **FOR THIS**

1       PURPOSE, NO REFERRAL BY THE BUREAU OF INTERNAL  
2       REVENUE TO THE OFFICE OF THE SOLICITOR GENERAL, THE  
3       DEPARTMENT OF JUSTICE OR ANY GOVERNMENT AGENCY  
4       SHALL BE ALLOWED IN CONNECTION WITH A CIVIL OR  
5       CRIMINAL ACTION HANDLED BY THE LEGAL OFFICERS OF THE  
6       BUREAU OF INTERNAL REVENUE. THE BUREAU OF INTERNAL  
7       REVENUE SHALL HAVE EXCLUSIVE AUTHORITY TO FILE ANY  
8       CIVIL OR CRIMINAL CASE DIRECTLY WITH THE PROPER COURT  
9       FOR THE RECOVERY OF TAXES OR ENFORCEMENT OF ANY FINE,  
10      PENALTY OR FORFEITURE UNDER THIS CODE: *PROVIDED,*  
11      THAT, THE DEPARTMENT OF FINANCE SHALL HAVE  
12      AUTOMATIC REVIEW OVER, AND CONDUCT PRELIMINARY  
13      INVESTIGATION IN, EVERY CRIMINAL COMPLAINT BEFORE IT IS  
14      FILED IN COURT.”

15      SEC. 2. *Repealing Clause.* – All laws, orders, issuances, circulars,  
16      rules and regulations or parts thereof which are inconsistent with the provisions  
17      of this Act are hereby repealed or modified accordingly.

18      SEC. 3. *Separability Clause.* – If any provision of this Act is  
19      declared unconstitutional or invalid, other parts or provisions hereof not  
20      affected shall continue in full force and effect.

21      SEC. 4. *Effectivity.* – This Act shall take effect after fifteen (15) days  
22      following its publication in at least two newspapers of general circulation.

Approved,