

El SECRETARIO:

Senador Domocao Alonto	Sí.
" Eulogio Balao	Sí.
" Edmundo B. Cea	Sí.
" Mariano J. Cuenco	Ausente.
Senadora Pacita M. González	Sí.
Senador Oscar Ledesma	Sí.
" Roseller T. Lim	Sí.
" Alejo Mabánag	Ausente.
" Ambrosio Padilla	Sí.
" Quintín Paredes	Sí.
" Emmanuel Peláez	Sí.
" Cipriano P. Primicias	Sí.
" Gil J. Púyat	Sí.
" Claro M. Recto	Sí.
" Francisco Rodrigo	Sí.
" Eulogio Rodríguez, Sr.	Sí.
" Rogelio de la Rosa	Sí.
" Decoroso Rosales	Sí.
" Pedro Sabido	Sí.
" Lorenzo Sumúlóng	Sí.
" Lorenzo M. Tañada	Sí.
" Arturo M. Tolentino	Sí.
El PRESIDENTE PROTÉMPORE	Sí.

(El Secretario informa a la Mesa del resultado de la votación)

El PRESIDENTE PROTÉMPORE. Por vintiún votos, queda aprobado el proyecto en tercera lectura.

Senator PRIMICIAS. Mr. President, I ask that we vote on third reading on House Bill No. 1768. The printed copies were distributed on May 14, 1959.

El PRESIDENTE PROTÉMPORE. Está en orden la votación en tercera lectura del Proyecto de Ley Número 1768 de la Cámara de Representantes. Léase solamente el título del proyecto, si no hay objeción. (No la hubo.)

El SECRETARIO:

An Act extending the term of the electric light, heat and power franchise of the Tacloban Electric Light and Ice Plants Co., Inc.

El PRESIDENTE PROTÉMPORE. Léase la lista.

El SECRETARIO:

Senador Domocao Alonto	Sí.
" Eulogio Balao	Sí.
" Edmundo B. Cea	Sí.
" Mariano F. Cuenco	Ausente.
Senadora Pacita M. Gonzalez	Sí.
Senador Oscar Ledesma	Sí.
" Roseller T. Lim	Sí.
" Alejo Mabánag	Ausente.
" Ambrosio Padilla	Sí.
" Quintín Paredes	Sí.
" Emmanuel Peláez	Sí.
" Cipriano P. Primicias	Sí.
" Gil J. Púyat	Sí.
" Claro M. Recto	Sí.
" Francisco Rodrigo	Sí.

Senador Eulogio Rodríguez, Sr.	Sí.
" Rogelio de la Rosa	Sí.
" Decoroso Rosales	Sí.
" Pedro Sabido	Sí.
" Lorenzo Sumúlóng	Sí.
" Lorenzo M. Tañada	Sí.
" Arturo M. Tolentino	Sí.
El PRESIDENTE PROTÉMPORE	Sí.

(El Secretario informa a la Mesa del resultado de la votación)

El PRESIDENTE PROTÉMPORE. Por vintiún votos, queda aprobado el proyecto en tercera lectura.

Senator PRIMICIAS. Mr. President, I ask that we vote on third reading on Senate Bill No. 364 certified as urgent by the Chief Executive.

El PRESIDENTE PROTEMPORE. Está en orden la votación en tercera lectura del Proyecto de Ley Número 364 del Senado. Léase solamente el título del proyecto, si no hay objeción. (No la hubo.)

El SECRETARIO:

Investment Company Act.

El PRESIDENTE PROTÉMPORE. Léase la lista.

El SECRETARIO:

Senador Domocao Alonto	Sí.
" Eulogio Balao	Sí.
" Edmundo B. Cea	Sí.
" Mariano J. Cuenco	Ausente.
Senadora Pacita M. Gonzalez	Sí.
Senador Oscar Ledesma	Sí.
" Roseller T. Lim	Sí.
" Alejo Mabánag	Ausente.
" Ambrosio Padilla	Sí.
" Quintín Paredes	Sí.
" Emmanuel Peláez	Sí.
" Cipriano P. Primicias	Sí.
" Gil J. Púyat	Sí.
" Claro M. Recto	Sí.
" Francisco Rodrigo	Sí.
" Eulogio Rodríguez, Sr.	Sí.
" Rogelio de la Rosa	Sí.
" Decoroso Rosales	Sí.
" Pedro Sabido	Sí.
" Lorenzo Sumúlóng	Sí.
" Lorenzo M. Tañada	Sí.
" Arturo M. Tolentino	Sí.
El PRESIDENTE PROTÉMPORE	Sí.

(El Secretario informa a la mesa del resultado de la votación)

El PRESIDENTE PROTÉMPORE. Por vintiún votos, queda aprobado el proyecto en tercera lectura.

SEGUNDA LECTURA Y CONSIDERACIÓN

C. R. NO. 1762

Senator PRIMICIAS. Mr. President, I ask that we now consider on second reading **House Bill No. 1762.**

The PRESIDENT PRO TEMPORE. Consideration of House Bill No. 1762 is now in order. The Secretary will please read the bill.

The SECRETARY:

AN ACT TO PROVIDE FOR REWARD TO INFORMERS OF VIOLATIONS OF THE INTERNAL REVENUE AND CUSTOMS LAWS.

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

SECTION 1. Any person, except an internal revenue or customs official or employee, or other public officials, or his relative within the sixth degree of consanguinity, who voluntarily gives definite and sworn information, stating the facts constituting as grounds for such information not yet in the possession of the Bureau of Internal Revenue or the Bureau of Customs, leading to the discovery of frauds upon the internal revenue or customs laws, or violation of any of the provisions thereof, thereby resulting in the recovery of revenues, surcharges and fees and/or the conviction of the guilty party and/or the imposition of any fine or penalty shall be rewarded in a sum equivalent to twenty-five per centum of the revenues, surcharges or fees recovered and/or fine or penalty imposed and collected. The same amount of reward shall also be given to informer or informers where the violator has offered to compromise the violation of law committed by him and his offer has been accepted by the Commissioner of Internal Revenue or the Commissioner of Customs, as the case may be, and in such a case the twenty-five per centum reward fixed herein shall be based on the amount agreed in the compromise and collected from the violator: *Provided*, That should no revenue surcharges or fees be actually recorded or collected, such persons should not be entitled to a reward: *Provided, further*, That the information required herein shall not refer to a case already pending or previously investigated or examined by the Commissioner of Internal Revenue or the Commissioner of Customs, or any of their deputies, agents or examiners, as the case may be, or the Secretary of Finance or any of his deputies or agents: *Provided, finally*, That the reward provided herein shall be paid under regulations issued jointly by the Commissioners of Internal Revenue and Customs with the approval of the Secretary of Finance, and that the determination of the degree of relationship between the Internal Revenue or Customs official or employee and the informer shall be left not only to the Commissioner of Internal Revenue or Customs, as the case may be, but should be jointly made by such official and the Solicitor General.

The reward herein authorized shall be paid out of revenues, surcharges, compromises, and penalties established by law, collected and accounted for as a result of the information furnished by the informer.

SEC. 2. Should the information later turn out or be proved to be false or to have been made only for the purpose of harrassing, molesting or in any way prejudicing the person so denounced, the person so denounced shall be entitled to any action, criminal or civil, as the facts may warrant: *Provided*, That the identity of the informer shall not be revealed except when the information is proven to be malicious or false.

SEC. 3. Section thirty-five hundred and thirteen of Republic Act Numbered Nineteen hundred and thirty-seven, otherwise known as the Tariff and Customs Code, is hereby repealed.

SEC. 4. This Act shall take effect upon its approval.

Senator PRIMICIAS. Mr. President, the distinguished gentleman from Manila, Senator Tolentino, will sponsor the bill.

The PRESIDENT PRO TEMPORE. The gentleman is recognized.

PONENCIA DEL SEN. TOLENTINO

Senator TOLENTINO. Mr. President, this bill seeks to revive the law on giving rewards to informants who furnished written, reliable information leading to the discovery of violations of the Internal Revenue and Customs laws. The amount of reward provided for in this bill is 25 per cent of the revenues, percentage or fees recovered or any fine imposed and collected. In the case of compromise, it shall also be 25 per cent but based on the amount agreed in the compromise and collected from the violator.

This privilege of reward is not extended to any Internal Revenue or Customs official or other public officials, or his relative within the sixth degree of consanguinity. The rules and regulations for the payment of these rewards shall be issued jointly by the Commissioners of the Internal Revenue and the Customs with the approval of the Secretary of Finance.

There is a provision here that if the information turns out to be or be proved to be false or has been made only for the purpose of harassing any person, the person so denounced shall be entitled to any action, criminal or civil, as the facts may warrant.

These in brief are the features of this bill. If there are no comments or questions, I would ask that the bill be approved without amendment, Mr. President.

APROBACIÓN EN SEGUNDA LECTURA

DEL C. R. NO. 1762

The PRESIDENT PRO TEMPORE. Those in favor of the bill will please say *aye*. (*Several Senators: Aye.*) Those against may say *no*. (*Silence.*) The bill is approved on second reading.

SEGUNDA LECTURA Y CONSIDERACIÓN

DEL C. R. NO. 2882 Y S. NO. 409

Senator PRIMICIAS. Mr. President, I ask now that we consider on second reading House Bill No. 2882 jointly with Senate Bill No. 409.