

(3) THE AMOUNT ACTUALLY PAID IN ACCORDANCE WITH THE TERMS OF THE COMPROMISE OR AMOUNT OF TAX CREDITED OR REFUNDED IN PROPER CASES: PROVIDED, HOWEVER, THAT NO SUCH OPINION SHALL BE REQUIRED WITH THE AMOUNT INVOLVED (INCLUDING INTERESTS, SURCHARGES, ADDITIONS TO TAX, OR ASSESSABLE PENALTIES) IS LESS THAN THREE HUNDRED PESOS”.

SEC. 5. Section three hundred and forty-five of Commonwealth Act Numbered Four hundred and sixty-six, as amended, is hereby further amended to read as follows:

“SEC. 345. *Statutory offenses of officers and employees.* — Every officer, agent, or employee of the Bureau of Internal Revenue OR ANY AGENCY OF THE GOVERNMENT CHARGED WITH THE ENFORCEMENT OF THE PROVISIONS OF THIS CODE, who is guilty of any delinquency hereinbelow specified, or who fails within any of the classes herein below indicated, shall be punished [by] WITH a fine of not less than [four hundred] FIVE THOUSAND pesos nor more than [ten] FIFTY thousand pesos [or by] AND imprisonment for not less than [six months] ONE YEAR nor more than [five] TEN years [or both]:

“(a) Those guilty of extortion or willful oppression under color of law.

“(b) Those who knowingly demand other or greater sums than are authorized by law or receive any fees, compensation, or reward except as by law prescribed, for the performance of any duty.

“(c) Those who willfully neglect to give receipts, as by law required, for any sums collected in the performance of duty, or who willfully neglect to perform any of the duties enjoined by law.

“(d) Those who conspire or collude with another or others to defraud the revenues or otherwise violate the law.

“(e) Those who willfully make opportunity for any person to defraud the revenues, or who do or omit to do any act with intent to enable any other person to defraud the revenues.

“(f) Those who negligently or designedly permit the violation of the law by any other person.

“(g) Those who make or sign any false entry or entries in any book, or make or sign any false certificate or return in any case where the law requires the making by them of such entry, certificates or return.

“(h) Those who, having knowledge or information of a violation of any provision of this Code, or of any fraud committed on the revenues collectible by the Bureau of Internal Revenue, fail to report such knowledge or information to their superior officer, or to report as otherwise required by law.

“(i) Those who, without the authority of law, demand or accept or attempt to collect, directly or indirectly, as payment or otherwise, any sum of money or other thing of value for the compromise, adjustment, or settlement of any charge or complaint for any violation or alleged violation of law.”

SEC. 6. Section three hundred and forty-six of Commonwealth Act Numbered Four hundred and sixty-six is hereby amended to read as follows:

“SEC. 346. *Reward of informer against officers and employees.* — [In case of a conviction under the preceding section, one-half of any fine imposed shall accrue to the National Government and the other half for the benefit of the informer, who shall be ascertained and named in the judgment of the Court.] ANY PERSON OTHER THAN ONE TO WHOM IT IS A MATTER OF DUTY BY REASON OF HIS OFFICIAL FUNCTIONS, WHO VOLUNTARILY GIVES A DEFINITE INFORMATION REGARDING THE COMMISSION BY ANY INTERNAL REVENUE OFFICER, AGENT OR EMPLOYEE OR ANY OF THE STATUTORY OFFENSES ENUMERATED UNDER SECTION THREE HUNDRED FORTY-FIVE, STATING THE FACTS CONSTITUTING THE GROUND THEREFOR, WHICH INFORMATION LED TO THE DISCOVERY OF THE OFFENSES AND THE CONVICTION OF THE OFFENDER EITHER IN A JUDICIAL OR ADMINISTRATIVE ACTION RESULTING IN HIS DISMISSAL OR SEPARATION FROM THE SERVICE, SHALL BE ENTITLED TO REWARD.

“THE AMOUNT OF REWARD SHALL NOT BE LESS THAN TWO HUNDRED PESOS NOR MORE THAN FIVE THOUSAND PESOS TO BE PAID OUT OF ALL RETIREMENT, GRATUITY AND ACCRUED LEAVE BENEFITS, ALL INSURANCE AND RETIREMENT PREMIUMS PAYMENT CORRESPONDING TO THE GOVERNMENT SHARE, FORFEITED BY REASON OF DISMISSALS OR SEPARATIONS OF INTERNAL REVENUE PERSONNEL FOR CAUSE, AND TWENTY-FIVE PER CENTUM OF THE PROCEEDS OF ALL ILLEGAL ARTICLES CONFISCATED BY THE BUREAU OF INTERNAL REVENUE IN THE PERFORMANCE OF ITS FUNCTIONS.

“FOR PURPOSES OF THE REWARD, THE INFORMATION SHOULD BE GIVEN EITHER DIRECTLY TO THE CIVIL SERVICE COMMISSIONER, OR AT

LEAST A COPY THEREOF SHOULD BE FURNISHED OR OTHERWISE THE INFORMATION SHOULD BE MADE KNOWN TO SUCH OFFICER BY THE INFORMER THE CIVIL SERVICE COMMISSIONER SHALL PAY THE REWARD TO THE INFORMER WITHIN THIRTY DAYS FROM THE DATE THE JUDGMENT IN THE ADMINISTRATIVE OR CRIMINAL ACTION BECOMES FINAL AND EXECUTORY, FOR THIS PURPOSE, ALL SUMS OF MONEY CORRESPONDING TO SUCH FORFEITED BENEFITS AND PREMIUM PAYMENTS AND TWENTY-FIVE PER CENTUM OF THE PROCEEDS OF CONFISCATED ARTICLES, NOT EXCEEDING FIFTY THOUSAND PESOS DURING ANY ONE YEAR, SHALL CONSTITUTE A SPECIAL FUND TO BE PLACED AT THE DISPOSAL OF THE COMMISSIONER OF CIVIL SERVICE.

"THE IDENTITY OF THE INFORMER SHALL NOT BE DISCLOSED EXCEPT IN THE INTEREST OF JUSTICE WHEN THE COURT SO REQUIRES." 15. On page 4, delete lines 1 to 15.

16. On page 4, line 16, delete the figure "6" and in lieu thereof, put the figure "7".

Respectfully submitted:

(SGD.) DOMINADOR AYTONA
Chairman
Committee on Ways and Means

The Honorable
The President of the Senate
M a n i l a

The PRESIDENT. To the Calendar of Ordinary Business.

The SECRETARY:

COMMITTEE REPORT NO. 233

Mr. President:

The Committee on Codes and Constitutional Amendments to which was referred H. No. 1037 — 6th C.R.P., introduced by Congressmen Mitra, Pelaez, Sagun, Perez, L., Ocampo and Ilarde, entitled:

AN ACT SHORTENING THE PRESCRIPTIVE PERIOD FOR LIBEL AND OTHER SIMILAR OFFENSES, AMENDING FOR THE PURPOSE ARTICLE NINETY OF THE REVISED PENAL CODE,

has considered the same and has the honor to report it back to the Senate with the following recommendation:

THAT IT BE APPROVED WITHOUT AMENDMENT.

Respectfully submitted:

(SGD.) LORENZO TAÑADA
Chairman
Committee on Codes and Constitutional Amendments

The Honorable
The President of the Senate
M a n i l a

The PRESIDENT. To the Calendar of Ordinary Business.

The SECRETARY:

COMMITTEE REPORT NO. 234

Mr. President:

The Committee on Culture to which has referred S. No. 363 — 6th C.R.P., introduced by Senator Lagumbay, entitled:

AN ACT TO PROHIBIT PERSONS, PARTNERSHIPS AND CORPORATIONS FROM PUBLISHING, DISTRIBUTING AND COMMERCIALIZING GOVERNMENT LITERARY WORKS AND ALL KINDS OF GOVERNMENT PUBLICATIONS WITHOUT AUTHORITY AND FOR OTHER PURPOSES,

has considered the same and has the honor to report it back to the Senate with the following recommendation:

THAT IT BE APPROVED WITHOUT AMENDMENT.

Respectfully submitted:

(SGD.) WENCESLAO R. LAGUMBAY
Chairman
Committee on Culture

The Honorable
The President of the Senate
M a n i l a

The PRESIDENT. To the Calendar of Ordinary Business.

The SECRETARY:

COMMITTEE REPORT NO. 235

Mr. President:

The Committee on Culture to which was referred S. No. 365 — 6th C.R.P., introduced by Senator Lagumbay entitled:

AN ACT TO ESTABLISH, IN HONOR OF THE LATE PRESIDENT SERGIO OSMEÑA; A NATIONAL HEROES MEMORIAL HALL IN THE UNIVERSITY OF THE PHILIPPINES, TO APPROPRIATE FUNDS THEREFOR, AND FOR OTHER PURPOSES,

has considered the same and has the honor to report it back to the Senate with the following recommendation:

THAT IT BE APPROVED WITHOUT AMENDMENT.