

RESOLUTION AUTHORIZING COMMISSIONER ALEJANDRO Z. BARIN TO SIGN THE ORDER FOR AND BY AUTHORITY OF THE COMMISSION DENYING THE REQUESTS OF ELECTRIC COOPERATIVES (ECs) FOR THE EXEMP...

ERC RESOLUTION NO. 08, S. 2009, March 23, 2009

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WHEREAS, on various dates, the Commission issued several Decisions approving the capital expenditures projects of electric cooperatives (ECs);

WHEREAS, in the said Decisions, the ECs were directed, among others, to pay appropriate permit fees within the period prescribed by the Commission;

WHEREAS, some ECs requested for the exemption from the payment of the Commission's permit fees invoking to Section 39 (a) of Presidential Decree 269 (P.D. 269), otherwise known as the "National Electrification Decree";

WHEREAS, Section 39 (a) of P.D. 269 provides that:

"Section 39. Assistance to Cooperative; Exemption from Taxes, Imposts, Duties, Fees; Assistance from the National Power Corporation. – Pursuant to the national policy declared in Section 2, the Congress hereby finds and declares that the following assistance to cooperative is necessary and appropriate:

(a) Provided that it operates in conformity with the purposes and provisions of this Decree, cooperative (1) shall be permanently exempt from paying income taxes, and (2) for a period ending on December 31; of the thirtieth full calendar year after the date of a cooperative's organization or conversion hereunder, or until it shall become completely free of indebtedness incurred by borrowing, whichever event first occurs, shall be exempt from the payment (a) of all National Government, local government and municipal taxes and fees, including franchise, filing, recordation, license or permit fees or taxes and any fees, charges, or costs involved in any court or administrative proceeding in which it may be a party, and (b) of all duties or impostos on foreign goods acquired for its operations, the period of such exemption for a new cooperative formed by consolidation, as provided for in Section 29, to begin from as of the date of the beginning of such period for the constituent consolidating cooperative which was most recently organized or converted under this Decree: Provided, That the Board of Administrators shall, after consultation with the Bureau of Internal Revenue, promulgate rules and regulations for the proper implementation of the tax exemptions provided for in this Decree."

WHEREAS, Pursuant to the provision afore-cited, the ECs exemption from the payment of permit fees shall expire after the lapse of the thirty (30) year period or when such EC shall have become completely free of indebtedness incurred by borrowing, whichever event first occurs;

NOW, THEREFORE, be it RESOLVED, as the Commission hereby RESOLVES to authorize Commissioner Alejandro Z. Barin to sign, for and by authority of the Commission, the Orders denying the requests of electric cooperatives for exemption from the payment of permit fees when the condition/s prescribed under Section 39 (a) of P.D. 269 so warrant.

This resolution shall take effect immediately.

Adopted: 23 March 2009

(SGD.) ZENaida G. CRUZ-DUCUT
Chairperson

(SGD.) RAUF A. TAN
Commissioner

(SGD.) ALEJANDRO Z. BARIN
Commissioner

(SGD.) MARIA TERESA A.R. CAS TANEDA
Commissioner

(SGD.) JOSE C. REYES
Commissioner

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