

AN ACT TO PUNISH TAX EVASION AND WILFUL REFUSAL TO PAY TAXES BY ALIENS WITH DEPORTATION.

REPUBLIC ACT NO. 1093, June 15, 1954

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

SECTION 1. Any alien who shall knowingly and fraudulently evade the payment of any internal revenue tax or wilfully refuses to pay such tax and the accessory penalties thereof after the decision on his tax liability, rendered by the Collector of Internal Revenue or the Board of Tax Appeals or any competent administrative agency or judicial tribunal, now existing or which may hereafter be created by law, shall have become final and executory, shall be to deportation. If such tax evasion or wilful refusal to pay is committed by a corporation, association, or partnership, the officers thereof, who are aliens who directly participate in the commission of the fraudulent tax evasion or who wilfully refuse the collection of such tax after liability therefor has become final and executory, shall be liable to deportation. The imposition of the penalty of deportation herein provided shall not be a bar to any proceeding, administrative or judicial, which may be taken by the Government to enforce the collection of the tax delinquency.

SEC. 2. The Collector of Internal Revenue shall submit on or before January thirty-one every year to the Solicitor General and to the Deportation Board a list of tax cases involving aliens with a statement regarding their status. He shall also submit to the Solicitor General and to the Deportation Board a copy of the final decisions rendered in such cases, whether by compromise or otherwise, within fifteen days after they become final. The documents herein required to be submitted by the Collector of Internal Revenue shall be open to public inspection

SEC. 3. This Act shall take effect upon its approval.

Approved, June 15, 1954.

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