

AN ACT AMENDING FURTHER REPUBLIC ACT NUMBERED TWENTY HUNDRED SEVENTY, ENTITLED "AN ACT TO PROVIDE FOR NATIONAL TAX CENSUS";

REPUBLIC ACT NO. 5268, June 15, 1968

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

SECTION 1. The first paragraph of Section one of Republic Act Numbered Twenty hundred seventy, as amended, is hereby further amended to read as follows:

"SECTION 1. Every resident of the Philippines twenty-one years of age or over, who upon earning an annual gross income in any given year of at least one thousand eight hundred pesos or upon acquiring real and/or personal property with a gross value (assessed value in case of real property) of not less than three thousand pesos, every guardian of minors and executor or administrator of estates and every corporation, joint stock company, partnership, joint account or association, whether domestic or resident foreign, shall file once on or before the fifteenth day of April in the case of individual and corporation using the calendar year or on or before the fifteenth day of the fourth month following the close of the fiscal year designated in the case of a corporation using the fiscal year with the collection agent in the city or municipality in form as the Commissioner of Internal Revenue, with approval of the Secretary of Finance, shall prescribe, charge to such resident, corporation, joint stock company, partnership, joint account or association a statement under oath showing: in the case of a corporation joint stock company, partnership, joint account or association: (1) name of the business or businesses engaged in, (2) form of organization, (3) name and nationality of president, (4) name and nationality of manager thereof and (5) list of stockholders, partners or members of association with their respective holdings; in the case of individuals: (1) name, (2) age, (3) sex, (4) nationality (if alien, the number of the Alien Registration Certificate) and aliases used, or authorized to be used, if any, (5) address, (6) occupation, (7) place of business, (8) wife's or husband's name, age, sex, occupation and place of business, and (9) the members of his family, age and sex; and in both cases: (1) real property owned, stating the nature, location and assessed value thereof, and the annual gross income therefrom during the preceding year, (2) property held under lease stating also the nature, location and assessed value thereof and the annual income during the preceding year, (3) businesses subject to tax giving the nature and location thereof and the annual gross receipts of earnings during the preceding year, (4) stocks in corporations or shares in partnerships or associations, (5) inventories of assets particularly machineries and buildings, merchandise on hand, unfinished goods and raw materials on hand, short-and-long-term receivables, and investments in stocks and bonds, (6) professions or occupations, stating the kind and location thereof and the annual salaries or gross receipts or earnings during the preceding year, and (7) personal properties except those worth less than five hundred pesos.

This statement shall be prepared in triplicate. One copy shall be retained by the collection agent who shall transmit the original and one copy of the statement to the Regional Director concerned, who shall in turn send the original to the Commissioner of Internal Revenue."

SEC. 2. Section two of the same Act is hereby amended to read as follows:

"SEC. 2. Every Revenue Regional Director of every regional district shall keep and maintain an appropriate

national tax register of the persons residing in his jurisdiction with corresponding subsidiaries for each inspection district based upon the data and information given in the statement required in Section one hereof, from the income and sales tax returns, from other statements which tax-payers are required to file with the Bureau of Internal Revenue, and from other sources. The national tax register shall, among other things, show: (1) real property owned, stating the nature thereof, location and assessed value thereof, and the annual gross income therefrom during the preceding year, (2) property held under lease stating also the nature, location and assessed value thereof and the annual income during the preceding year, (3) businesses subject to tax giving the nature and location thereof and the annual gross receipts or earnings during the preceding year, (4) stocks in corporations or shares in partnerships or associations, (5) professions or occupations stating the kind and location thereof and the annual salaries or gross receipts or earnings during the preceding year, (6) the taxes due and the taxes paid by the taxpayer concerned, and (7) such other information as may be necessary to determine his or its tax liability.

The national tax register shall be established on or before April fifteen, nineteen hundred and sixty-nine, and thereafter, revised and kept up to date as verification, investigation or additional information may disclose or require. It shall be available for use by any internal revenue or other tax collecting officer as aid in the collection of taxes."

SEC. 3. Section five of the same Act is hereby amended to read as follows:

SEC. 5. Any person who fails to file the statement required in this Act, or who intentionally gives false or fraudulent information therein, shall be punished by an administrative fine of not more than five hundred pesos in the case of individuals and not more than four thousand pesos in the case of corporation, joint stock company, partnership, joint account of association. In case the offender is an alien, said offender shall be deported immediately without the necessity of further proceedings in the Deportation Board."

SEC. 4. Section six of the same Act is hereby amended to read as follows:

"Sec. 6. No information in the tax register shall be published except in the form of tabulations or summaries having no reference to individuals.

"Any such officer or employee who shall divulge to any unauthorized person information regarding the business, income, or inheritance of any taxpayer, the secrets, operation, style of work, or apparatus of any manufacturer or producer, or confidential information, knowledge of which was acquired by him in the discharge of his official duties under the provisions of this Act, shall be fined in a sum not exceeding two thousand pesos or imprisoned for a term of not less than six months nor more than five years, or both, in the discretion of the Court, except in such instances where the information regarding the business, income, or inheritance of any taxpayer, the secrets, operation, style of work, or apparatus of any manufacturer or producer, or confidential information is false or fraudulent, and thus constitutes in itself a violation of the preceding section, which case the obligation to reveal same to any duly constituted investigating body will exempt the officer or employee from any liability. Nothing contained in this section shall be construed to prevent Congress or any legislative committee to require the production of any statement referred to herein when relevant to the issues or matters subject to legislative investigation, for proper remedial or additional legislation: Provided, however, That no person who files the tax census statement required in this Act shall be prosecuted or subjected to any prosecution by using the statement or information therein contained as evidence against him except cases involving violation of this law."

SEC.5- Section eight of the same Act is hereby amended to read as follows:

"SEC. 8. There is hereby created the tax register division which shall prepare and update the national tax register. The Commissioner of Internal Revenue shall utilize the services of all revenue examiners in the implementation of this mandatory Act. Such personnel of the tax census branches and/or the tax census division as may be necessary shall be transferred to the inspection districts and to the tax register division.

The items of officers and employees not so transferred shall be converted to positions in the national or regional offices analogous and comparable in designation with appropriate adjustment according to their qualifications, and distributed among other divisions of the Bureau."

SEC. 6. This Act shall take effect upon its approval.

Enacted without Executive approval, June 15, 1968.

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