RULES OF PROCEDURE GOVERNING APPEALS QUESTIONING THE CONSTITUTIONALITY OR LEGALITY OF TAX ORDINANCES OR REVENUE MEASURES OF LOCAL GOVERNMENT UNITS UNDER SECTION 187 OF REPUBLIC ...

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The following Rules are hereby adopted to govern appeals questioning the constitutionality or legality of local tax ordinances or revenue measures under Section 187 of Republic Act No. 7160, otherwise known as the "Local Government Code of 1991":

SECTION 1. What may be appealed. - Any tax ordinance and revenue measure enacted by a province, city, municipality or barangay in the exercise of the taxing and other revenue-raising powers of the aforesaid local government units under the “Local Government Code of 1991”, may be the subject of an appeal to the Secretary of Justice.

SECTION 2. When to appeal and modes of filing. - Within thirty (3) days from the date of effectivity of the tax ordinance or revenue measure involved, the appeal shall be filed with the Records Section of the Department of Justice at Padre Faura, Manila either personally or by sending the appeal by registered mail. In the first case, the Records Section shall endorse on the appeal the date and hour of filing. In the second case, the date of mailing, as shown by the post office stamp on the envelope or the registry receipt, shall be considered as the date of filing. The envelope shall be attached to the records of the case.

SECTION 3. Form and Contents of the appeal. - The appeal shall be under oath, and shall contain the following:

1. The date of effectivity of the tax ordinance or revenue measure, supported by proof of posting/publication thereof, unless the lack of posting or publication is the subject matter of the appeal;

2. A clear and concise statement of the constitutional or legal grounds relied upon;

3. A legible and true copy of the tax ordinance or revenue measure;

4. Proof of service of the appeal to the local government unit concerned; and

5. Such other evidence as the Secretary of Justice may deem necessary.

SECTION 4. Filing fee. - There shall be collected and paid to the Cashier of the Department of Justice at the above-mentioned address, personally or through postal money order, a Filing Fee of P200.00 and a U.P. Legal Research Fee of P20.00 to cover administrative costs for services rendered.

SECTION 5. Effect of Appeal. - The appeal shall not have the effect of suspending the effectivity of the ordinance and the accrual and payment of the tax, fee, or charge levied therein;

SECTION 6. Comment of the Local Government Unit. - Upon receipt of the appeal, the local government unit shall forthwith be required to submit its comment on the appeal within five (5) days from receipt of notice, including the proof of service of said comment on the appellant.

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SECTION 7. Decision. - Upon receipt of said comment or upon expiration of the period to file comment, if no comment is filed, the appeal shall be deemed submitted for decision.

The Secretary of Justice shall render his decision within the period of sixty (60) days counted from the date of receipt of the appeal. Within thirty (30) days after receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file appropriate proceedings with a court of competent jurisdiction.

SECTION 8. Effectivity. - These Rules shall take effect immediately after its publication in a newspaper of general circulation.

Adopted: 15 July 1992

(SGD.) FRANKLIN M. DRILON
Secretary

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