

AN ACT AMENDING SECTIONS FOURTEEN AND TWENTY-TWO OF REPUBLIC ACT NUMBERED FIFTY-ONE HUNDRED AND EIGHTY-FIVE, OTHERWISE KNOWN AS THE "DECENTRALIZATION ACT OF 1967";

REPUBLIC ACT NO. 6258, June 19, 1971

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/5cc3f40953aa/>

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

SECTION 1. Section fourteen of Republic Act Numbered Fifty-one hundred and eighty-five is hereby amended to read as follows:

"SEC. 14. Retention, Release and Adjustment of Regular and Special Internal Revenue Allotments and thirty percent share from excess income tax collections.— Within five days after the end of each month, the treasury field cashiers to whom all collecting officers shall remit all their collections in each province shall retain from all their collections accruing to the national government and remit to the provincial treasurer an amount equivalent to one-twelfth of the pre-determined annual internal revenue regular and special allotments of the Province and municipalities under it, and to the city treasurer an amount equivalent to one-twelfth of the Predetermined annual internal revenue regular and special allotments of the city: Provided, That in provinces where there are no treasury field cashiers, such personal shall be appointed. In case collections are remitted directly to the national treasurer, as in Manila and suburbs he shall remit the corresponding share to the city or provincial treasurer concerned within the same period. The allotment of municipalities within each province shall be distributed by the provincial treasurer concerned within five days after receipt thereof.

"Within ten days after the end of each month, the city or provincial treasurer shall render a report to the Commissioner of Internal Revenue showing the corresponding amount received by the city or the respective amounts retained by the province and released to the municipalities for the preceding month.

"In cases where the monthly collections are not sufficient to cover the regular and special allotments of a province, city or municipality, the corresponding balances shall be released by the Bureau of Internal Revenue within thirty days after the expiration of every month to the provincial treasurer concerned, in case of a province or municipality, and to the city treasurer, in case of a city. The corresponding balance for municipalities shall be released by the Provincial Treasurer concerned within five days after receipt thereof.

"With regards to the ten percent share of provinces, twenty percent share of municipalities and thirty percent share of chartered cities from excess income tax collections, the Commissioner of Internal Revenue shall determine the excess income tax collections of cities and municipalities as of June thirty of every fiscal year and fifty per cent of the corresponding shares of provinces, cities and municipalities shall be retained by the field cashiers from the collections of income tax in July and the remaining fifty percent from the collections in April, next following the fiscal year the same to be remitted to provincial and city treasurers within five days after the said months of July and April, together with the regular and special internal revenue allotments for the same months.

"The Secretary of Finance shall promulgate, the rules and regulations for the proper implementation of this section."

SEC. 2. Section twenty-two of Republic Act Numbered Fifty-one hundred and eighty-five is hereby amended to read as follows:

"Sec 22. Penalties.—

- Any public officer committing any act or omission in violation of Sections four, six, eight, sixteen, seventeen and twenty-three of this Act shall be punished with imprisonment of not less than six months nor more than one year or a fine of not less than one nor more than two thousand pesos or both at the discretion of the Court.

- Any public officer who fails or refuses to turn over the regular and special allotments and shares from excess income tax collections mentioned in section fourteen of this Act within the periods fixed therein, or who delays, obstructs or prevents the same; or who orders, causes or effects the transfer or diversion of the same or any part thereof, shall be punished with imprisonment of not less than one year and not more than six years or a fine of not less than two nor more than ten thousand pesos or both at the discretion of the court.

- In addition to the foregoing penalties, the public officer committing any of the offenses herein penalized shall be dismissed from the service with prejudice to reinstatement and with permanent disqualification for election or appointment to any public office.

- Any person who cooperates, induces, participates or conspires with the public officer in the commission of any of the offenses penalized herein shall be subject to the same penalty of imprisonment or fine or both herein above provided."

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

Approved, June 19, 1971.

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.