

AN ACT TO AMEND SECTION SIX AND TO REPEAL SECTION SEVEN OF COMMONWEALTH ACT NUMBERED FOUR HUNDRED SIXTY-SIX, OTHERWISE KNOWN AS THE NATIONAL INTERNAL REVENUE CODE, AND FOR OTHER...

REPUBLIC ACT NO. 2655, June 18, 1960

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

SECTION 1. Section six of Commonwealth Act Numbered Four hundred sixty-six is hereby amended to read as follows:

"SEC. 6. Agents and deputies for collection of national internal revenue.—For the collection of the national internal revenue on imported articles, the Commissioner of Customs and his subordinates are constituted agents of the Commissioner of Internal Revenue."

SEC. 2. Section seven of the same Act is hereby repealed.

SEC. 3. There are hereby created in the Bureau of Internal Revenue new positions as follows:

One national collection supervisor at P6,000 per annum

P6,000.00

One supervising collection agent at P4,404 per annum

4,404.00

Nine supervising collection agents at P3,984 each per annum

35,856.00

One collection agent (for the City of Manila) at P3,984 per annum

3,984.00

Two collection agents (for Cebu City and Quezon City) at P3,792 each per annum

7,584.00

Eight collection agents (for 1st class cities) at P3,612 each per annum

28,896.00

Six collection agents (for 2nd class cities) at P3,264 each per annum

19,584.00

Six collection agents (for 3rd class cities) at P2,952 each per annum

17,712.00

Two collection agents (for 4th class cities) at P2,676 each per annum

5,352.00

Four collection agents (for 5th class cities) at P2,424 each per annum

9,696.00

Two hundred ten collection agents (for 1st class municipalities) at P2,196 each per annum

461,160.00

One hundred eighty-seven collection agents (for 2nd class municipalities) at P2,088 each per annum

390,456.00

Three hundred sixty-seven collection agents (for 3rd class municipalities) at P1,884 each per annum

691,428.00

Three hundred ten collection agents (for 4th class municipalities) at P1,632 each per annum

505,920.00

Forty-three collection agents (for 5th class municipalities) at P1,440 each per annum

61,920.00

Seventy-nine collection clerks (for such cities as may need such collection clerks) at P2,196 each per annum

173,484.00

Two hundred ten collection clerks (for 1st class municipalities) at P1,980 each per annum

415,800.00

One hundred eighty-seven collection clerks (for 2nd class municipalities) at P1,800 each per annum

336,600.00

Three hundred sixty-seven collection clerks (for 3rd class municipalities) at P1,440 each per annum

528,480.002

TOTAL

P3,704,316.00

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SEC. 4. The sum of five million five hundred thousand pesos or so much thereof as may be necessary to carry out the provisions of this Act is hereby appropriated out of any funds in the National Treasury not otherwise

appropriated, for personal services, maintenance and other operating expenses and equipment necessary to carry out the provisions of this Act. Thereafter, the funds necessary shall be included in the annual General Appropriations Act.

SEC. 5. Any and all references in the National Internal Revenue Code to the provincial and city treasurers and their deputies, their functions and duties in connection with internal revenue shall from the approval of this Act be deemed to refer to the collection agents of the Bureau of Internal Revenue.

SEC. 6. City and municipal treasurers are hereby authorized and required to provide office spaces in their offices for the collection agents and their collection clerks as provided for in Section three hereof. These collection agents will deposit daily their collection of internal revenue taxes with the city or municipal treasurers for safekeeping and remittance to the National Treasurer in accordance with existing requirements.

SEC. 7. Immediately upon the approval of this Act, the collection agents and collection clerks provided for in Section three hereof shall be appointed and proper training given them on the work they will be required to perform and for such length of time as the Secretary of Finance, upon recommendation of the Commissioner of Internal Revenue, may require.

SEC. 8. This Act shall take effect at the beginning of the fiscal year nineteen hundred sixty-nineteen hundred sixty-one on July first, nineteen hundred sixty, or upon the actual turn-over of the work of each city or municipal measurer to the collection agent, whichever date may be the later, but not before July first, nineteen hundred sixty.

Approved, June 18, 1960.

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