

CREATING A LOCAL TAX ORDINANCE ADVISORY BOARD IN THE OFFICE OF THE SECRETARY OF FINANCE, DEFINING ITS FUNCTIONS, PRESCRIBING CERTAIN GUIDELINES FOR THE STAFFING THEREOF AND APPR...

PRESIDENTIAL DECREE NO. 509, July 17, 1974

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WHEREAS, under the amendatory Presidential Decree No. 426, all existing tax ordinances of provinces, cities, municipalities and barrios shall be deemed ipso facto nullified on June 30, 1974 and that the said tax ordinances will be revised or changed entirely to conform with the provisions of the Local Tax Code, as amended;

WHEREAS, there is an urgent need for a highly qualified and competent body to assist the Secretary of Finance in the review of the new or revised ordinances; and to handle or decide cases of protests or complaints of taxpayers, requests for advice, proper interpretation of certain codal provisions and other related matters;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers vested in me under the Constitution, do hereby decree and order the following as part of the law of the land:

SECTION 1. A new Section to be known as Section 65-A is hereby inserted after Section 65 of the Local Tax Code, as amended, to read as follows:

"SEC. 65-A. (a) Local Tax Ordinance Advisory Board and Staff. —Composition and Functions — To assist the Secretary of Finance in the review of ordinances, disposition of protests, complaints or appeal from the taxpaying public as well as requests for advice or opinion from local officials, there is hereby created in the Office of the Secretary (Local Government Service) a Local Tax Ordinance Advisory Board and Staff to be composed of the following:

Positions

Annual Salary

"(1)

One (1) Chief Local Tax Adviser at P17,400 per annum

P17,400

"(2)

Four (4) Local Tax Advisers, each at P16,200 per annum

64,800

"(3)

One (1) Board Secretary at P9,600 per annum

9,600

"(4)

One (1) Senior Statistician at P8,400 per annum

8,400

"(5)

Board Stenographers, each at P6,600 per annum

26,400

"(6)

Three (3) Records and Docket Clerks, each at P4,800 per annum

14,400

"(7)

One (1) Duplicating Machine Operator, at P3,720 per annum

3,720

and such other technical positions as the Secretary of Finance may deem necessary for the efficient functioning of the Board, which shall hereafter be included in the corresponding General Appropriations Decree.

"(b) Appointment and Qualifications of personnel. — The Secretary of Finance shall appoint the personnel of the Local Tax Ordinance Advisory Board and its staff.

"Any provision of law to the contrary notwithstanding, appointments to the positions of Chief Local Tax Adviser, Local Tax Adviser and Board Secretary shall be exempt from the requirements and restrictions of the Civil Service Law, rules and regulations as well as those pertaining to the position-item classification and salary standardization: Provided, That any government retiree may be appointed to the position of Chief Local Tax Adviser of Local Tax Adviser created herein, and upon his appointment he shall not be required to refund or reimburse any retirement pay or gratuity received from the government nor shall any pension or annuity to which he is entitled be suspended or reduced on account of his re-employment; and that he may serve the Board until he reaches the age of seventy unless sooner removed for cause as provided by law. The Chief Local Tax Adviser or Local Tax Adviser shall be members of the Bar or Certified Public Accountants with at least five years of supervisory or field experience in taxation or local treasury operation in case of retirees, and at least two years of such experience in case of non-retirees.

"(c) Board Consultants. — Any provision of law to the contrary notwithstanding, the Secretary of Finance may,

in his discretion and in order to effectively carry out and implement the intent and provisions of the Local Tax Code, as amended, designate any government official or any private citizen of recognized competence in the field of local government finance, law, public administration, economics or business administration, as a part-time board consultant: Provided, That subject to availability of funds, a part-time board consultant may be paid reasonable honoraria or commutable transportation and representation allowances not exceeding three hundred pesos a month."

SEC. 2. The sum of three hundred thousand pesos or so much thereof as may be necessary is hereby appropriated from the General Fund in the National Treasury, not otherwise appropriated, to finance the operations of the Local Tax Ordinance Advisory Board for Fiscal Year 1974-75. For every fiscal year thereafter, such sums as may be necessary for the operations of the said Board shall be included in the appropriation of the Department of Finance in the corresponding General Appropriations Decree.

SEC. 3. This Decree shall take effect immediately.

Done in the City of Manila, this 17th day of July, in the year of Our Lord, nineteen hundred and seventy-four.

(Sgd.)

FERDINAND E. MARCOS

President of the Philippines

By the President:

(Sgd.)

ALEJANDRO MELCHOR

Executive Secretary

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