

AN ACT CREATING A JOINT LEGISLATIVE-EXECUTIVE TAX COMMISSION, DEFINING ITS OBJECTIVES, POWERS AND FUNCTIONS, AND FOR OTHER PURPOSES.

REPUBLIC ACT NO. 2211, May 15, 1959

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

SECTION 1. Name and domicile.—There is hereby created the Joint Legislative-Executive Tax Commission, hereinafter called the Tax Commission for short, which shall be organized within sixty days after the approval of this Act. It shall have its main office in the City of Manila.

SEC. 2. Purposes and objectives.—The Tax Commission shall have the following purposes and objectives:

- To undertake a comprehensive study of the need for additional revenue for accelerated national development and the sources from which this might most equitably be derived.
- To re-examine the existing tax system and tax policy structure.
- To conduct researches on taxation for the purpose of improving the tax system and tax policy.
- To pass upon all tax measures and revenue proposals.
- To recommend such reforms or revisions as may be necessary to improve revenue collection and administration and to formulate sound tax policy and a more efficient tax structure.

In its deliberations for re-studying and revising our tax policy structure, the Tax Commission shall be guided by the following fundamental principles:

- To avoid increasing the tax burden of the average taxpayer.
- To assess sectors of the economy not now bearing their proportionate share of the costs of Government.
- To place emphasis on progressive rather than regressive factors in the tax system, with ability to pay as the principal criterion.
- To avoid impairing appropriate business incentives.
- To use the tax structure as a legitimate instrument for achieving social and economic justice in the distribution of the fruits of our national economy.

SEC. 3. Powers.—For carrying out the purposes mentioned in the preceding section, the Tax Commission shall be authorized:

- To secure from any department, bureau, office, agency or instrumentality of the Government, such assistance as may be needed, such as the detail of officials or employees, technical information, the production of records, and the submission of suggestions or plans as it may require;

- To summon by subpoena any private citizen to testify before it, or require by subpoena duces tecum to produce before it such books or records as it may require in its work; and
- Generally to exercise all the powers necessary to attain the purposes for which it is organized.

The Tax Commission, or any member thereof, or division thereof may hold such hearings and sit and act at such times and places, and take such testimony, as it may, by internal rule, provide. Any member of the Tax Commission may administer oaths or affirmations to witnesses appearing before it or before such member or division.

SEC. 4. Composition and appointment.—The powers of the Tax Commission shall be vested in, and exercised by, a governing body consisting of nine (9) members as follows:

- Three to be appointed by the President of the Philippines. Any or all of these three may or may not be officials of the Government.
- Three Senators to be appointed by the President of the Senate, one of whom shall be from the minority party.
- Three Congressmen to be appointed by the Speaker of the House of Representatives, one of whom shall come from the minority party.

The Tax Commission shall elect a chairman and a vice-chairman from among its members. It shall have the lower to appoint and fix compensations of such personnel as it deems advisable in accordance with the provisions of the Civil Service Laws.

Five members of the Tax Commission shall constitute a quorum.

Any vacancy in the Tax Commission shall not affect its Powers but shall be filled in the same manner in which the original appointment was made.

Members of the tax Commission who are government officials shall not receive additional compensation for services rendered thereto. Members of the Tax Commission who are not government officials shall receive a per diem of twenty-five pesos when engaged in the performance of duties vested in the Tax Commission. Traveling and other necessary expenses shall, however, be allowed.

SEC. 5. Submission of report.—The Tax Commission shall submit its report and recommendations to the President of the Philippines and to both presiding officers of Congress not later than ten days after the opening of the next regular session of the Fourth Congress.

SEC. 6. Funds.—To carry out the provisions of this Act, the sum of five hundred thousand pesos is hereby appropriated out of any funds in the National Treasury not otherwise appropriated.

SEC. 7. Effectivity.—This Act shall take effect upon its approval.

Approved, May 15, 1959.

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