

[REPUBLIC ACT NO. 10143, July 31, 2010]

**AN ACT ESTABLISHING THE PHILIPPINE TAX ACADEMY,
DEFINING ITS POWERS AND FUNCTIONS**

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

ARTICLE I

TITLE, DECLARATION AND POLICY OBJECTIVES

SECTION 1. *Short Title.* — This Act shall be known as the "Philippine Tax Academy Act".

SEC. 2. *Declaration of Policy.* — It is the policy of the State to train, mold, enhance and develop capabilities of tax collectors and administrators to help improve their tax collection efficiency and to become competent and effective public servants for the national interest. The State also recognizes the vital role of taxpayers' information and education to facilitate compliance with tax laws and regulations and improve revenue generation efforts. For this purpose, the State recognizes the need to create a specialized institution that will provide the appropriate education, training skills, and values to tax collectors and administrators and will disseminate tax laws, regulation, guidelines and relevant information to the public.

ARTICLE II

ESTABLISHING A PHILIPPINE TAX ACADEMY

SEC. 3. *Creation of the Philippine Tax Academy.* — To carry out the policy under Section 2 hereof, there is hereby created a corporate body to be known as the "Philippine Tax Academy" which shall have the attribute of perpetual succession and possessed of the powers of corporations, to be exercised in conformity with the provisions of this Act.

SEC. 4. *Purpose.* — The Philippine Tax Academy shall serve as a learning institution for tax collectors and administrators of the government and selected applicants from the private sector. It shall handle all the trainings, continuing education programs and other courses for all the officials and personnel of the Bureau of Internal Revenue (BIR), the Bureau of Customs (BOC) and the Bureau of Local Government Finance (BLGF). It shall develop and implement a curriculum which includes those

pertaining to: (a) the technical aspects of tax collection, administration and compliance; and (b) the career orientation and development for civil servants. It shall conduct lectures, seminars, workshops and other training programs designed to mold, develop, and enhance the skills and knowledge, moral fitness, efficiency and capability of tax collectors and administrators. It shall also perform such other function and duties as may be necessary in carrying out its mandate.

All existing officials and personnel of the BIR, the BOC and the BLGF shall be required to undergo the re-tooling and enhancement seminars and training programs to be conducted by the Philippine Tax Academy. All applicants to the said bureaus shall also be required to pass the basic courses before they can be hired whether on contractual or permanent status.

SEC. 5. *Corporate Powers.* — The Philippine Tax Academy shall, in carrying out the purposes for which it was created, have the following powers:

- a. To adopt, alter and use a corporate seal;
- b. To take and hold by bequest, devise, gift, purchase or lease, either absolutely or in trust for any of its purposes, any property, real or personal, without limitation as to amount or value; to convey such property and to invest and reinvest any principal, and deal with and expend the income and principal of the Philippine Tax Academy in such manner as will best promote its objectives;
- c. To collect, receive and maintain a fund or funds, by subscription or otherwise, and to apply the income and principal thereof to the promotion of its aims and purposes hereinbefore set out;
- d. To contract any obligation, or enter into any agreement necessary or incidental to the proper management of its corporate powers; and
- e. In general, to carry on any activity and to have and exercise all of the powers conferred by the laws upon private or government-owned or -controlled corporation; and to do any and all of the acts and things herein set forth to the same extent as juridical persons could do, and in any part of the world, as principal, factor, agent or otherwise, alone or in syndicate or otherwise in conjunction with any person, entity, partnership, association or corporation, domestic or foreign.

SEC. 6. *Location and Facilities.* — The Philippine Tax Academy shall be located in such place or places as the Department of Finance (DOF) may determine. It shall have facilities for instructive learning and workshops, housing/lodging and other facilities to accommodate faculty, staff, personnel and trainees.

SEC. 7. *Governing Board.* —

- a. The Philippine Tax Academy shall have a governing board to be known as the Board of Trustees, composed of the following:
 1. Representative from the DOF - *ex officio* Chairperson;
 2. Representative from the BIR - *ex officio* Vice Chairperson;
 3. Representative from the BOC - *ex officio* Vice Chairperson;
 4. Executive Director of the BLGF - member; and