

**[ REPUBLIC ACT NO. 2211, May 15, 1959 ]**

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

*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:

- a. 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.
- b. To re-examine the existing tax system and tax policy structure.
- c. To conduct researches on taxation for the purpose of improving the tax system and tax policy.
- d. To pass upon all tax measures and revenue proposals.
- e. 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:

1. To avoid increasing the tax burden of the average taxpayer.
2. To assess sectors of the economy not now bearing their proportionate share of the costs of Government.
3. To place emphasis on progressive rather than regressive factors in the tax system, with ability to pay as the principal criterion.
4. To avoid impairing appropriate business incentives.
5. 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:

- a. 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