

[REPUBLIC ACT NO. 2070, June 13, 1958]

AN ACT TO PROVIDE FOR NATIONAL TAX CENSUS

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

SECTION 1. Every resident of the Philippines over eighteen years of age, every guardian of minors and executor or administrator of estates and every corporation, joint stock company, partnership, joint account or association, whether domestic or resident foreign, shall within one hundred days from the effective date of this Act, and during the month of January of each succeeding year, file with the city or municipal treasurer in such form as the Commissioner of Internal Revenue, with the approval of the Secretary of Finance shall prescribe, without charge to such resident, corporation, joint stock company, partnership, joint account or association, a statement under oath showing: in the case of a corporation, joint stock company, partnership, joint account or association: (1) the name of the business or businesses engaged in, (2) form of organization, (3) name and nationality of President, (4) name and nationality of manager thereof and (5) list of stockholders, partners or members of associations with their respective holdings; in the case of individuals: (1) name, (2) age, (3) sex, (4) nationality (if alien, the number of the Alien Registration Certificate), and aliases used, or authorized to be used, if any, (5) address, (6) occupation, (7) place of business, (8) wife's or husband's name, age, sex, occupation and place of business, and (9) the members of his family, age and sex; and in both cases: (1) real property owned, stating the nature thereof, location and assessed value thereof, and the annual gross income therefrom during the preceding year, (2) property held under lease stating also the nature, location and assessed value thereof and the annual income during the preceding year, (3) businesses subject to tax giving the nature and location thereof and the annual gross receipts or earnings during the preceding year, (4) stocks in corporation or shares in partnerships or associations, (5) professions or occupations, stating the kind and location thereof and the annual salaries or gross receipts or earnings during the preceding year, and (6) such other information as may be necessary to determine his or its tax liability. This statement shall be prepared in quadruplicate. One copy shall be retained by the city or municipal treasurer who shall transmit the original and two copies to the Regional Director concerned, who shall send the original to the Commissioner of Internal Revenue and a copy to the Director of the Census and Statistics.

The Commissioner of Internal Revenue may, in meritorious cases, grant a reasonable extension of thirty days for filing the statement required in this Act.

SEC. 2. Each city or municipal treasurer and Regional Director shall keep and maintain, an appropriate national tax register of the persons residing in his jurisdiction based upon the data and information given in the statement required in section one hereof. The register should also show at any time the taxes due and

taxes paid by the taxpayer concerned. The national tax register shall be revised and kept up to date as verification, investigation or additional information may disclose or require. It shall be available for use by any internal revenue or other tax collecting officer as aid in the collection of taxes.

SEC. 3. The Regional Directors are hereby authorized to require the assistance of city and municipal treasurers, public school officials, teachers and other employees assigned in the cities and municipalities within their jurisdiction and it shall be the duty of said treasurers, public school officials, teachers and other employees to render assistance to the Regional Directors in the preparation and periodic revision of the national tax registers. For the preparation or revision of the national tax registers, they shall receive additional compensation at the rate of five centavos per register form accomplished. They shall also be entitled to the payment of ordinary traveling expenses upon the proper presentation of reimbursement receipts.

SEC. 4. The statements furnished the Commissioner of Internal Revenue shall be consolidated by the Bureau of Internal Revenue into a tax census, copies of which shall be transmitted to the Secretary of Finance for statistical purposes, with the end in view of formulating tax policies and recommending reforms in the tax system and in revenue administration to achieve efficiency and honesty in the collection of taxes. The Secretary of Finance shall submit to Congress within thirty days from the opening of each regular session a report on said tax census and the extent to which such census has been compiled, tabulated and analyzed in relation to actual revenue collections.

SEC. 5. Any person who fails to file the statement required in this Act, or who intentionally gives false or fraudulent information therein, shall, upon conviction, be punished by a fine of not more than five hundred pesos or by imprisonment for not more than six months, or both, in the discretion of the court. Any responsible officer of any corporation, joint stock company, partnership, joint account or association, required by this Act to make and file such statement, who refuses or neglects to make or file such statement within the time prescribed in this Act or who makes any false or fraudulent statement, shall be punished by a fine of not exceeding four thousand pesos or by imprisonment for not exceeding six months, or both, in the discretion of the court. In case the offender is an alien, said offender, upon conviction, shall be deported immediately without the necessity of further proceedings in the Deportation Board.

SEC. 6. No information secured from the statement required in section one hereof shall be published, except in the form of tabulations or summaries having no reference to individuals: *Provided*, That any court of record by order or *subpoena duces tecum* may require the presentation of documents or information herein provided for when such documents or information are necessary for the adjudication of the case at issue. Any such officer or employee who shall divulge to any unauthorized person information regarding the business, income, or inheritance of any taxpayer, the secrets, operation, style of work, or apparatus of any manufacturer or producer, or confidential information, knowledge of which was acquired by him in the discharge of his official duties under the provisions of this Act, shall be fined in a sum not exceeding two thousand pesos or imprisoned for a term of not less than six months nor more than five years, or both, in the discretion of the Court, except in such instances where the information regarding the business, income, or inheritance of any tax-payer, the secrets, operation, style of work, or