

Republic of the Philippines  
Bangsamoro Autonomous Region in Muslim Mindanao  
**BANGSAMORO TRANSITION AUTHORITY 2**  
Cotabato City

*First Regular Session*

**BTA PARLIAMENT**  
BTA Parliament Bill No. 97

Bangsamoro Autonomous Region in Muslim Mindanao  
Parliament  
BILLS AND INDEX DIVISION  
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Introduced by:  
**MP Engr. Baintan Adil-Ampatuan, CSEE**

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**AN ACT**  
**DETAILING THE SHARES OF LOCAL GOVERNMENT UNITS IN THE SEVENTY-FIVE PERCENT (75%) SHARE OF THE BANGSAMORO GOVERNMENT IN THE NATIONAL TAXES, FEES, AND CHARGES COLLECTED IN THE BANGSAMORO AUTONOMOUS REGION AND FOR OTHER PURPOSES**

**Explanatory Note**

Section 6, Article XII of Republic Act (R.A.) No. 11054 or the Bangsamoro Organic Law (BOL) provides that among the sources of revenues of the Bangsamoro Government is its share in the National Government taxes, fees, and charges collected in the Bangsamoro territorial jurisdiction.

Section 10 of the same Article stipulates that the National Government taxes, fees, and charges collected in the Bangsamoro Autonomous Region, other than tariff and custom duties, shall be shared as follows:

- (a) Twenty-five percent (25%) to the National Government: Provided, that for the first ten (10) years following the effectivity of this Organic Law, this share shall accrue to the Bangsamoro Government: Provided, further, that, after this first ten (10) year period, upon petition of the Bangsamoro Government, the National Government may extend the period as it shall deem necessary; and

**(b) Seventy-five percent (75%) to the Bangsamoro Government inclusive of the shares of the constituent local government units.**

The shares in taxes, fees and charges provided under this Section shall be separate and distinct from the annual block grant appropriated to the Bangsamoro Government under Section 15 of this Article.

Further, Section 13, Article XII of the BOL requires that the Parliament shall enact a law detailing the shares of constituent local government units in the seventy-five percent (75%) share of the Bangsamoro Government in the national taxes, fees, and charges collected in the Bangsamoro territorial jurisdiction.

In view of the foregoing and given the importance of this measure, the passage of the proposed bill is earnestly sought.



**ENGR. BAIN TAN ADIL-AMPATUAN, MNSA**

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**AN ACT**

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*Be it enacted by the Parliament of the Bangsamoro Autonomous Region in Muslim Mindanao assembled:*

**Section 1. Title.** – This Act shall be known as the *“Bangsamoro Revenue Sharing Act of 2022”*.

**Section 2. Declaration of Policy.** – It is a declared policy of the State that its territorial and political subdivisions shall enjoy genuine and meaningful local autonomy to enable them to attain their fullest development as self-reliant communities and make them more effective partners in the attainment of national goals. Toward this end, the State shall provide for a more responsive and accountable local government structure instituted through a system of decentralization whereby local government units shall be given more powers, authority, responsibilities, and resources.

In recognition of the aspirations of Muslim Filipinos and all indigenous cultural communities in the Bangsamoro Autonomous Region in Muslim Mindanao, and to



allow for meaningful self-governance within the framework of the Constitution and the national sovereignty, the Bangsamoro Organic Law declares, as a matter of policy, the right of the Bangsamoro Government to fiscal autonomy with the end view of attaining economic self-sufficiency and genuine development. As such, it is entitled to all funds enumerated in the Bangsamoro Organic Law, and shall have the power to create its own sources of revenue and to levy taxes, fees, and charges, subject to the provisions of this Organic Law and consistent with the principles of equalization, equity, accountability, administrative simplicity, harmonization and economic efficiency, and fiscal autonomy. Such taxes, fees and charges shall accrue exclusively to the Bangsamoro Government, including its constituent local government units.

**Section 3. *Enhancing Governance Capacities of Local Government Units.*** – It is imperative to improve the governance capacities of the constituent local government units of the Bangsamoro Government, in accordance with their mandate and responsibilities for good local governance as provided under R.A. No. 7160 and R.A. No. 11054, respectively.

Section 10, Article VI of the Organic Law mandates the Bangsamoro Government to regulate the affairs of its constituent local government units. One of the requirements is that the development plans of the local government units as approved by their respective local development councils, shall be considered in the Bangsamoro development plan to provide equitable opportunities for the development of LGUs, strengthen governance system and enhance people's participation.

Further, Section 10 of the same Article emphasizes that the privileges already enjoyed by the local government units under R.A. No. 7160, otherwise known as the "Local Government Code of 1991", as amended, and other existing laws shall not be diminished. The vesting of duty, responsibility, and accountability in local government units shall be accompanied with provision for reasonably adequate resources to discharge their powers and effectively carry out their functions; hence, they shall have the power to create and broaden their own sources of revenue and the right to a just share in national taxes and an equitable share in the proceeds of the utilization and development of the national wealth within their respective areas. Moreover, Section 6, Article XII provides that the constituent local government units in the Bangsamoro Autonomous Region shall continue to exercise their taxing powers granted under R.A. No. 7160, as amended.

**Section 4. *Composition of BARMM Constituent Local Government Units.*** – The territorial jurisdiction of the Bangsamoro Autonomous Region shall be composed of five (5) provinces, three (3) cities, one hundred sixteen (116) municipalities, and two thousand five hundred ninety (2,590) barangays, including the thirty seven (37) barangays in Cotabato City and the sixty three (63) barangays from North Cotabato province, which opted to join the Bangsamoro Autonomous Region.

**Section 5. *Allocation to Bangsamoro Constituent Local Government Units.*** – The seventy-five percent (75%) share of the Bangsamoro Government shall be distributed as follows:



- a) Thirty percent (30%) to the Bangsamoro Government
- b) Twenty percent (20%) to the provinces
- c) Twenty percent (20%) to the cities
- d) Twenty percent (20%) to the municipalities
- e) Twenty percent (20%) to the barangays

**Section 6. Allocation of Bangsamoro Internal Revenue Taxes.** - The National Government, through the Department of Budget and Management, shall transfer the 75% shares of the Bangsamoro Government, inclusive of the shares of the constituent local government units to the Bangsamoro Government, through the Bangsamoro Treasury Office starting with Fiscal Year 2021, without need of any further action.

**Section 7. Release of the Funds Equivalent to 75% Shares of the Bangsamoro Government and Local Government Units.** - Upon approval by the Office of the Chief Minister, the Bangsamoro Treasury Office, as the principal custodian of the funds, shall release the shares of the Bangsamoro Government, to the provinces, cities, municipalities and barangays from the 75% shares of the Bangsamoro Government, as prescribed in Section 5 of this Act, on a regular basis effective upon approval of this Act.

**Section 8. Rules and Regulations.** - The Ministry of Finance, Budget, and Management shall promulgate the necessary rules and regulations for a simplified disbursement scheme designed for the speedy and effective enforcement of the provisions of this Act.

**Section 9. Repealing Clause.** - Any provision of law, decree, executive orders, ordinances, and rules and regulations inconsistent with this Act are hereby repealed, amended, or modified accordingly.

**Section 10. Separability.** - If any portion or provision of this Act is declared void or unconstitutional, the remaining portions or provisions thereof shall not be affected by such declaration.

**Section 11. Effectivity.** This Act shall take effect after fifteen (15) days following its complete publication in a newspaper of general circulation in the Bangsamoro Autonomous Region in Muslim Mindanao.

Adopted,

  
ENGR. BAIN TAN ADIL-AMPATUAN, MNSA  
Author