



Republic of the Philippines
 Bangsamoro Autonomous Region in Muslim Mindanao
BANGSAMORO TRANSITION AUTHORITY
 Bangsamoro Government Center, Gov. Gutierrez Ave.
 Rosary Heights, Cotabato City, 9600



Second Parliament
 Second Regular Session
 Proposed Resolution No. 274

Bangsamoro Autonomous Region in Muslim Mindanao

Parliament
 BILLS AND INDEX DIVISION

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“A RESOLUTION ENFORCING THE POWER OF LOCAL GOVERNMENT UNITS IN THE BANGSAMORO REGION TO TAX BUSINESS BRANCHES OR OFFICES THAT ARE LOCATED AND OPERATING WITHIN THEIR RESPECTIVE TAXING JURISDICTIONS”

WHEREAS, Section 150 of the Local Government Code of the Philippines provides for the situs of taxation in local taxation, specifically it says that businesses maintaining or operating branch or sales outlet [in the Bangsamoro region] shall record the same in the branch or sales outlet making the sale or transaction, and the [business] tax thereon shall accrue and shall be paid to the municipality where such branch or sales is located.

WHEREAS, RA No. 11054, otherwise known as “Bangsamoro Organic Law”, provides under Section 6, Article XII thereof that the constituent local government units in the Bangsamoro Autonomous Region shall continue to exercise powers granted under the aforementioned Local Government Code of the Philippines.

WHEREAS, as a general principle for the Bangsamoro Government, Section 1, Article XII of the Bangsamoro Organic Law recognizes the region’s enjoyment of fiscal autonomy with the end view of attaining economic self-sufficiency and genuine development.



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WHEREAS, there are banks and businesses existing and operating as branches or sales office within the Bangsamoro region that are accepting orders and/or issues its own sales invoices but are remitting their taxes to the local government units where their head office is located.

WHEREAS, in order to enforce the power of the LGU in the Bangsamoro region to tax these businesses and to strengthen the revenue collection of the region, this Resolution is being submitted.

NOW THEREFORE, BE IT RESOLVED, as it is hereby resolved by the Bangsamoro Transition Authority Parliament, to enforce the power of local government units in the Bangsamoro Region to tax business branches or offices that are accepting orders and/or issues its own sales invoices in their respective taxing jurisdictions.

RESOLVED FURTHER, to furnish a copy of this resolution to the Bureau of Internal Revenue and to all branches and offices of the subject establishments within the Bangsamoro region for information and for rectification of the revenue payment and collection of the aforementioned businesses taxes.

Adopted, _____.

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