

Sotto organizing campaign to override SIM card bill veto

SENATE PRESIDENT Vicente C. Sotto III said on Monday he hopes to “save” the proposed SIM Card Registration Act by overriding President Rodrigo R. Duterte’s veto before the 18th Congress closes.

“I was going to call Executive Secretary Bingbong (Salvador C.) Medialdea, I will tell him that the way to go around this is that both houses of Congress will overturn the veto of the President, and then the provision that they dislike can be questioned by the Supreme Court, and we can ask the Supreme Court to declare it unconstitutional,” according to a transcript issued by his office of a briefing he conducted.

“But then again, the prepaid SIM cards must be registered because that is part of the law,” he added. “It will become a law minus the provision that Malacañang does not want.”

Mr. Sotto, who is currently running to become Vice-President, said an override can be done by May 23 if his proposal to seek a constitutional challenge is approved by the President. Congress can override a veto by a two-thirds vote in both the House and the Senate, effectively barring the President from

blocking a law that has significant support from legislators.

The bill was designed to deter terrorism, fraud, and blackmail enabled by the anonymity provided by unregistered phones.

Mr. Sotto said the Philippines is one of the few countries that does require the registration of prepaid Subscriber Identity Module (SIM) cards, hindering criminal investigations.

“I think the veto of the President (was due to the registration requirement for) social media. I think it’s a matter of how it was explained, why it was included in the period of amendments,” Mr. Sotto said. The original version of the proposed measure did not contain the vetoed provision.

The President’s Spokesman, Jose Martin M. Andanar said Mr. Duterte does not approve of the social media registration provision, which he fears may pave the way for surveillance in violation of Constitutional rights.

According to the consolidated version of Senate Bill 2395 and House Bill 5793, the core provision of the legislation remains a requirement for all telecommunications companies to make

the registration of SIM cards a requirement for their sale.

Representative Victor A. Yap, who heads the chamber’s information and communications technology committee, has asked the Palace to provide a clearer description of the provisions in the bill that it finds objectionable.

“Freedom of speech is not an absolute right. The government has the power... even the duty to regulate it for the common good of its citizens,” Mr. Yap, the primary author and sponsor of the bill, said in a statement on Monday.

“There is nothing in the bill that prohibits free speech nor invades the privacy of an individual,” he added, noting that the measure only seeks to establish accountability of individuals in digital and online communities as is done in “real life.”

The passage of the bill addresses continuously evolving security concerns, Mr. Yap said, especially with information and communication technologies becoming increasingly pervasive.

Senator Sherwin T. Gatchalian, one of the co-authors of the bill, said he will continue to seek the passage of the legislation should he be returned to office

in May, citing the need to deter fraud in digital activities.

“This is one of the first things I will present when we return to the Senate,” he said in a Monday statement, “but I will separate the proposal for social media (in) deeper and more comprehensive detail.”

He noted that social media is currently being used to perform several harmful activities, including troll attacks, which he has been a victim of.

“I, on the other hand, am open to fixing the law to be clear. But in theory, only real people should register on social media,” he said.

He said criminals have been taking advantage of anonymity and have reduced consumer confidence in online and digital transactions.

The bill, Mr. Gatchalian said, seeks to promote accountability and provides mechanisms that make it difficult for criminals to commit mobile phone, internet or electronic communication-aided criminal activity.

It will also give law enforcement agencies the tools to establish evidence trails during their investigations, he added. — **Alyssa Nicole O. Tan**

Senate panel considers bill limiting e-sabong to Sundays, public holidays

A SENATE committee said on Monday that it is considering a bill that will restrict online cockfighting, known as e-sabong, to Sundays and holidays.

“There is a need to craft a law regulating the e-sabong industry which includes, among others, limiting e-sabong operations to Sundays and legal holidays,” Senator Ronald M. Dela Rosa, who chairs the Public Order and Dangerous Drugs Committee, said during the hearing.

The bill also hopes to clarify the powers and functions of government agencies regulating e-sabong, the tax regime for operators and agents, and calls for the installation of CCTV cameras at betting stations and the cockfighting venue, he added.

At the hearing, Senator Francis N. Tolentino, who chairs the Senate local government committee, said the Philippine Amusement and Gaming Corp. (PAGCOR) should not allow e-sabong to operate during religious holidays.

He said he has received reports that Pitmasters Live, the e-sabong operator run by Charlie Ang, who is known in the gaming trade as

“Atong,” conducted business on Good Friday, logging more than 200 matches.

“There was a gross violation of our faith. I don’t know why it was done,” he said, adding that “PAGCOR slept on its job” of regulating gambling operations.

Mr. Tolentino said it will take weeks or months to draft legislation that will be left to the 19th Congress which balances the need for tax revenue while respecting religion.

The legislators also proposed a Know-Your-Customer policy currently observed by banks that will apply during the registration stage of the e-sabong account which will also monitor how the account is used, citing the need to keep minors from betting on online cockfights.

“Our intent is that with the implementation of our recommendations, we could prevent the repeat of these untoward incidents and with the help of our national police and the Department of Justice, we would be able to have those involved in the crime accountable and give justice to the victims and their families,” Mr. Dela Rosa said. — **Alyssa Nicole O. Tan**

Most IPAs still rely on subsidies, says DoF

JOB HIRING

5 Data Analyst 5 Korean IT Specialist
5 Marketing Assistant 15 Customer Service Representative
10 Korean Helpdesk Support

- College Graduate
- At least 1 Year experience
- Able to read, write and speak (KOREAN, & ENGLISH)
- Advance working knowledge in graphic design, spreadsheets, troubleshooting

10 Sales Representative

- High School graduates are welcome
- At least 1yr experience as Sales agent or equivalent
- Strong passion for selling and ability to communicate well

KINDOSAR PROCESS SOLUTIONS INC.
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Tel. No.: (02) 8661-3682
Email: kindosarsolutionsinc@gmail.com
Look for: Sheila May L. Garcia

ONLY TWO Investment Promotion Agencies (IPAs) are considered self-sufficient in terms of receiving government aid, with the remainder taking in P58 billion in budgetary support between 2017 and 2021, according to Fiscal Incentives Review Board (FIRB) estimates provided by the Department of Finance (DoF).

In a statement on Monday, the DoF identified the two subsidy-free entities as the Philippine Economic Zone Authority (PEZA) and the PHIVIDEC Industrial Authority (PIA), which manages an economic zone in northern Mindanao.

The subsidies were used by IPAs to invest in assets and for maintenance and other operating expenses (MOOE).

“It is only right that (IPAs) maximize the budgetary support they get from the national government,” Finance Secretary and FIRB Chairman Carlos G. Dominguez III was quoted as saying.

He added that their efforts should go towards attracting foreign investment, “especially in this time of the pandemic, that would create jobs and supercharge our economy.”

The DoF said IPAs receiving budgetary support were the Authority of the Freeport Area of

Bataan (AFAB), the Aurora Pacific Economic Zone and Freeport Authority (APECO), the Board of Investments (BoI), the Bases Conversion and Development Authority (BCDA) Group, the Cagayan Economic Zone Authority (CEZA), the Subic Bay Metropolitan Authority (SBMA), the Tourism Infrastructure and Enterprise Zone Authority (TIEZA), and the Zamboanga City Special Economic Zone Authority (ZCSEZA).

Between 2017 and 2021, the BCDA Group received P7.47 billion, with 83% of the funds used for MOOE.

Funding from the government supplements whatever each IPA can exact in the form of “fees and other charges from their locators and registered business enterprises (RBEs),” the DoF said.

Finance Assistant Secretary Juvy C. Danofrata, who heads the FIRB Secretariat, said at a recent DoF meeting that the AFAB allocated the entirety of its budget to capital outlays or the purchase of new assets, while the SBMA and TIEZA allocated the entirety of theirs to MOOE.

In 2021, IPAs received P5.07 billion in budgetary support from the government. — **Tobias Jared Tomas**

More clarity seen in H2 on energy efficiency rules

By Ram Christian S. Agustin

THE ENERGY efficiency (EE) industry said it is expecting approval in the second half of 2022 of guidelines that will clarify the workings of Republic Act No. 11285, or the Energy Efficiency and Conservation (EEC) Act, in time for the full reopening of the economy.

In a Viber message, Philippine Energy Efficiency Alliance (PE2) President Alexander D. Ablaza said clearer rules will allow developers to plan their projects more effectively, particularly once the procedures for energy audits are outlined.

Mr. Ablaza said the industry also requires “more granular policy issuances” on the procurement and financing of energy service company (ESCO) performance contracts.

He said he hopes the policy will be clarified for public-private partnership (PPP) transactions and joint venture (JV) agreements designed specifically for public sector EE projects.

PE2 is also awaiting the Board of Investments approval for the Tier III reclassification of all EE projects, regardless of whether they are strategic or complex, which Mr. Ablaza said will help address the estimated P12.2-trillion “investment gap” by offering an incentive framework for third-party investors.

The Strategic Investment Priorities Plan (SIPP), which governs which types of investment are pre-

ferred for tax breaks, classifies Tier III investments as “critical to the structural transformation and industrial revolution of the economy.”

Before the passage of RA 11285, the number of eligible energy-intensive industries implementing EE projects was limited due to the absence of a mandatory energy efficiency and conservation policy framework.

With the implementation of the EEC law, designated establishments (DEs) are directed to install energy management systems in order to become more efficient users of energy.

PE2 expects that a growing proportion of DEs will become more aware or will comply with their EE obligations this year “and through the next five years.”

The organization will be staging its second Energy Efficiency Day conference on April 20-21, to air out the latest EE market developments and innovations.

PE2 is positioning its services as a primary resource or “first fuel” as the Philippines shifts to clean energy in response to the annual shortages during the dry season and the surge in fuel prices triggered by the Russia-Ukraine war.

“This year’s event will place heavier emphasis on climate finance, energy service company (ESCO) performance contracting and third-party investment models,” Mr. Ablaza added.

The webinar will consist of two half-day sessions.

JOB OPENING

30 Indonesian Customer Service Representative
30 Thai Customer Service Representative
5 Indonesian Accounting Officer
5 Indonesian Marketing Officer

- Must be 4 years bachelor degree in any course
- Critical thinking and problem-solving skills to quickly assess current state and formulate recommendations
- At least 3-5 years of experience in job related fields using computer and phones as primary job tools
- Willing to work in high pressure environment
- Great communications skills and must be fluent in Thailand, Indonesian, Bahasa and English language.

MPOTECH Digital System Inc.
331 Bldg., Jupiter St., Bel-Air Village, Sen. Gil Puyat Ave., Makati City
Email: admin@mpo-tech.com

JOB VACANCY

Position: **Cargo Sales Manager – Phils.**
Location: **Manila, Philippines**
No. of workers needed: **1**
Email ID: **tasystemadmin@qatarairways.com.qa**

Job Description:

- Manage the direct cargo sales and marketing activities of Qatar Airways Cargo in the assigned station
- Ensure sales targets are achieved through managing sales team
- Represent Qatar Airways Cargo in local sales related cargo community events
- Strong knowledge of QR products are essential
- Diverse knowledge base to manage complex situation
- In addition to English, able to speak multi-languages e.g. languages from Asia

Qualifications:

- Bachelor’s Degree or Equivalent with minimum 4 years of job-related experience

JOB VACANCY

Job Title: **Bi-Lingual Business Administrator**

Minimum Job Qualifications/Description:

- Minimum 3 – 5 years’ demonstrable experience in Business Administration.
- Minimum a Graduate in Business Management or a related course.
- Appropriate knowledge of Accounting and Bookkeeping principles.
- Proficient in the MS Office suite of products, with particular extended in-depth knowledge of MS Excel and MS PowerPoint being a must.
- A demonstrable knowledge of Digital Marketing/Social Media Marketing techniques with the capability to undertake initiatives in order to promote the company externally.
- The capability to manage administrative office duties and work in a team environment including the scheduling and assigning of administrative projects and ensuring that these are delivered in time.
- Fully Bi-lingual in both English and Chinese with excellent verbal and written communication and interpersonal skills in order to be able to clearly communicate with senior management, internal teams, clients and partners.

Company Name: Behold Trading International Inc.
Address: A & G Bldg., Vito Cruz St., Malate, Manila City
Contact: Ms. Maria Bayani
Email: mariabayani07@gmail.com

JOB VACANCY

Job Title: **Divisional Head Business Administration (2 x Positions)**

Minimum Job Qualifications/Description:

- Minimum 2 – 5 years’ demonstrable experience in Heading or Co-Heading a Business Administration and/or Marketing Administration Division.
- Minimum a Bachelor degree in Business, Marketing or related field.
- In-depth knowledge of marketing techniques and database management and data analysis in a supervisory role.
- A demonstrable knowledge of Digital Marketing/Social Media Marketing techniques with the capability to undertake initiatives in order to promote the company externally.
- Proficient in MS Office and marketing software and editing software.
- Knowledge of the various social media platforms in the marketplace as well as awareness of the latest trends and developments.
- The capability to manage, update and develop the official social media accounts of the company and in this way raise the corporate profile of the company and to provide leadership to fellow staff members.
- Fully Bi-lingual in both English and Chinese with excellent verbal and written communication and interpersonal skills in order to be able to clearly communicate with senior management, internal teams, clients and partners.

Company Name: Blue Star Entertainment Inc.
Address: Chino Roces Avenue, Magallanes, Makati City.
Contact: Mr. Joel Delima Jr.
Email: kjdelima@gmail.com

OPINION

Fortune favors the taxpayer... who files on time

On Tuesday last week, the 2020/2021 Bar examinations list of successful examinees was released. I am one of those who made it. Truly, fortune favors the bold, as I and my fellow bar examinees struggled to study and prepare for the Bar exams despite the many challenges brought about by the COVID-19 pandemic, typhoons, and postponements. Just like a taxpayer who is trying hard to meet the April 18, 2022, Annual Income Tax Return (AITR) deadline to avoid penalties for late filing and payment.

LET’S TALK TAX
LORENZO V. MATIBAG

The Tax Code provides that a penalty equivalent to 25% of the tax due will be imposed due to the taxpayer’s failure to file a tax return and pay the tax due on time. On top of that, an interest of 12% per annum is also imposed as a penalty.

Fortunately for the taxpayers who filed their AITRs on time yesterday, the BIR had previously released relevant issuances – Revenue Memorandum Circulars (RMC) 42- 2022 and RMC 43-2022.

RMC 42- 2022

In RMC 42-2022, the BIR clarified that the AITR may be amended on or before May 16, 2022, without imposition of interest, surcharge, and penalties. Provided that, a taxpayer whose amended returns will result in overpayment of taxes paid can opt to carry over the overpaid tax as credit against the tax due for the same tax type in the succeeding period or file for a refund.

This is a welcome development for taxpayers who were able to file the AITR on April 18, 2022, as they may subsequently amend their AITR on or before May 16, 2022 without interest, surcharge, and penalties.

RMC 43- 2022

In addition to the above RMC, the BIR also issued RMC 43-2022

which put an end to the confusing provisions of RMC 54-2018 and RMC 46-99.

RMC 54-2018 provides that when an additional tax is due per amended return, the 25% surcharge applies to the additional tax to be paid. On the other hand, in RMC 46-99, it is stated that no 25% surcharge may be imposed in computing for the deficiency tax assessment resulting from a tax audit.

RMC 43-2022 noted clearly that based on the two RMCs, it appears that a taxpayer is unduly penalized for amending

tax returns to pay the correct tax due but is unintentionally rewarded if unremitted taxes or the correct tax due is paid only during tax audit, which therefore discourages taxpayers from amending their tax returns to voluntarily pay the correct tax due.

Thus, RMC 43-2022 reconciled these conflicting rules by not imposing the 25% surcharge to an amendment of a tax return if the taxpayer was able to file the initial tax return on or before the prescribed due date of its filing. On the other hand, the 25% surcharge will be imposed on a tax deficiency found during audit if the particular tax return being audited was found to have been filed beyond the prescribed period or due date.

For example, if the taxpayer filed the AITR for taxable year 2021 on April 18, 2022, but subsequently amended the return on Dec. 8, 2022, the surcharge will not be imposed because the initial tax return (filed on April 18, 2022) was filed on the prescribed due date of its filing.

If, however, the taxpayer filed the AITR for taxable year 2021 on June 10, 2022, and on Oct. 31, 2022, the taxpayer is audited by the BIR, if the investigation results in a finding of deficiency income tax, the 25% surcharge will be imposed because the particular tax return being audited was filed beyond the prescribed period or due date.

According to the recent RMCs, taxpayers will be encouraged to immediately amend their AITR to reflect the correct figures, as necessary, without fear of the 25% surcharge.

As a reminder, per the 1997 Tax Code, as amended, within three years from the date of the filing of the tax return, the same may be modified, changed, or amended, as long as no notice for audit or investigation for such return has in the meantime been actually served upon the taxpayer.

Thus, if the taxpayer chose to amend the initial AITR for calendar year 2021 on or before May 16, 2022, per RMC 42-2022, no interest, surcharge, and penalties will be imposed. On the other hand, if the taxpayer subsequently amends the AITR beyond the May 16, 2022 cut-off, the taxpayer may do so without risk of the 25% surcharge as per RMC 43-2022, but interest and compromise penalties may be imposed by the BIR. It is advisable, therefore, for the taxpayers to review the AITRs that they have filed and make the necessary amendments, if any.

Considering the challenges of AITR preparation, by reason of the holidays and various other limitations, and the fact that we are still in a pandemic, the BIR’s recently released issuances are good news for taxpayers. Indeed, fortune favors the taxpayer who files on time.

Let’s Talk Tax is a weekly newspaper column of P&A Grant Thornton that aims to keep the public informed of various developments in taxation. This article is not intended to be a substitute for competent professional advice.

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