

B. SPECIAL SHARES OF LOCAL GOVERNMENT UNITS IN THE PROCEEDS OF NATIONAL TAXES

For apportionment of the shares of local government units in the proceeds of other national taxes in accordance with the purposes as indicated hereunder.....P23,112,229,000
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New Appropriations, by Program

Current Operating Expenditures

	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
TOTAL NEW APPROPRIATIONS		P23,112,229,000		P23,112,229,000
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Special Provision(s)

1. Direct Release of all Local Government Unit Shares. The IRA and all LGU shares appropriated herein shall be released directly by the BTr to the beneficiary LGUs through authorized government servicing banks.

The Local Chief Executive shall submit quarterly reports on the utilization of the LGU shares with electronic signature to the DBM, through the Unified Reporting System, and to the Speaker of the House of Representatives, the President of the Senate of the

Philippines, the House Committee on Appropriations and the Senate Committee on Finance, by posting said reports on their respective LGU website for a period of three (3) years. The Local Chief Executive shall send written notice to the said offices when said reports have been posted on their respective LGU websites, which shall be considered the date of submission.

2. Internal Revenue Allotment of Local Government Units. In addition to the LGU shares appropriated herein, Five Hundred Twenty Two Billion Seven Hundred Forty Eight Million One Hundred Sixty Five Thousand Pesos (P522,748,165,000) is automatically appropriated for the LGU share in the national internal revenue taxes in accordance with Section 4 of R.A. No. 9358 and shall be allocated pursuant to Section 285 of R.A. No. 7160 and the General Provisions of this Act.

3. Shares in National Wealth. The amount of Three Billion Nine Hundred Eighty Three Million Eight Hundred Eighty Five Thousand Pesos (P3,983,885,000) appropriated herein for the LGU share in mining taxes, royalties from mineral reservations, forestry charges, and fees and revenues collected from energy resources in the utilization and development of national wealth shall be used in accordance with Section 294 of R.A. No. 7160, subject to the following:

- (a) Allocation of shares shall be made pursuant to Section 292 of R.A. No. 7160; and
- (b) Release of shares shall be based on the certification of actual collections by the revenue collecting agencies concerned and remittance to the BTr.

4. Shares in Excise Taxes from Locally Manufactured Virginia-Type Cigarettes. The amount of Twelve Billion Eight Hundred Eighty Seven Million Three Hundred Eighty Eight Thousand Pesos (P12,887,388,000) appropriated herein for the LGU share in excise taxes from locally manufactured Virginia-type cigarettes shall be used in accordance with Section 2 of R.A. No. 7171, subject to the following:

- (a) Certification of acceptance by the National Tobacco Administration (NTA) on the volume of production, endorsed by the DA;
- (b) Allocation made pursuant to Section 289 of R.A. No. 8424 and the guidelines issued by the DBM;
- (c) Fifty percent (50%) of LGU shares shall be used for barangay economic development projects; and
- (d) Release of shares shall be based on the certification of actual collections by the BIR and remittance to the BTr.

5. Shares in Excise Taxes from Burley and Native Tobacco Products. The amount of Two Billion Nine Hundred Twenty Six Million Three Hundred Eighty Five Thousand Pesos (P2,926,385,000) appropriated herein for the LGU share in excise taxes from Burley and Native Tobacco Products shall be used in accordance with Section 8 of R.A. No. 10351 subject to the following:

- (a) Certification of acceptance by the NTA on the volume of production, endorsed by the DA;
- (b) Allocation of shares shall be in accordance with R.A. No. 8240 as amended by R.A. No. 10351 and the guidelines to be issued by the DBM; and
- (c) Release of shares shall be based on the certification of actual collections by the BIR and remittance to the BTr.

6. Shares in Incremental Collections from Value-Added Tax. The amount of Three Billion Two Hundred Eighty Eight Million One Hundred Eighty Eight Thousand Pesos (P3,288,188,000) appropriated herein for the LGU share in incremental collections from value-added tax (VAT) authorized under R.A. Nos. 7643 and 8424 shall be allocated in accordance with Section 150 of R.A. No. 7160, as implemented by DBM-DOF-DILG J.C. No. 1-02 dated February 6, 2002.

Release of said shares shall be based on the certification of actual collections by the BIR and remittance to the BTr.

7. Shares from Value-Added Tax in lieu of Franchise Tax. The amount of Two Million One Hundred Ninety Three Thousand Pesos (P2,193,000) appropriated herein for the LGU share from VAT in lieu of franchise tax authorized under R.A. Nos. 6631 and 6632, as amended, respectively, shall be allocated in accordance with DBM-DOF J.C. No. 2008-1 dated June 16, 2008.

Release of said shares shall be based on the certification of actual collections by the BIR and actual remittance to the BTr.

8. Shares in Gross Income Tax Paid by all Businesses and Enterprises within the Economic Zones. The amount of Twenty Four Million One Hundred Ninety Thousand Pesos (P24,190,000) appropriated herein for the LGU share in the gross income tax paid by all businesses and enterprises located within the economic zones shall be allocated in accordance with the provisions of R.A. No. 7922.

Release of said shares shall be based on the certification of actual collections by the BIR and actual remittance to the BTr.

New Appropriations, by Programs/Activities/Projects

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Current Operating Expenditures

Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
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PROGRAMS

Allocation to Local Government Units

Special Shares of LGUs in the
Proceeds of National Taxes

P23,112,229,000

P23,112,229,000

Share in Tobacco Excise Tax Pursuant to
R.A. No. 7171 (Virginia Tobacco)

12,887,388,000

12,887,388,000

Share in Tobacco Excise Tax Pursuant to R.A. No. 8240, as amended by R.A. No. 10351 (Burley and Native Tobacco)	2,926,385,000	2,926,385,000
Share in the Utilization and Development of National Wealth under R.A. Nos. 7160 and 9513	3,983,885,000	3,983,885,000
Share in the Gross Income Taxes paid by all Businesses and Enterprises within the ECOZONES pursuant to R.A. No. 7922	24,190,000	24,190,000
Share in Incremental Collections from Value Added Tax pursuant to R.A. Nos. 7643 and 8424	3,288,188,000	3,288,188,000
Share in Value Added Tax in lieu of Franchise Tax pursuant to R.A. No. 6632, as amended by R.A. No. 7953 and R.A. No. 6331, as amended by R.A. No. 8407	2,193,000	2,193,000
TOTAL NEW APPROPRIATIONS	P23,112,229,000	P23,112,229,000
New Appropriations, by Object of Expenditures =====		
(In Thousand Pesos)		
Current Operating Expenditures		
Maintenance and Other Operating Expenses		
Financial Assistance/Subsidy		23,112,229
Total Maintenance and Other Operating Expenses		23,112,229
TOTAL NEW APPROPRIATIONS		23,112,229