

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.....P28,269,833,000
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New Appropriations, by Purpose =====

Current Operating Expenditures

	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
TOTAL NEW APPROPRIATIONS		P28,269,833,000 =====		P28,269,833,000 =====

Special Provision(s)

1. Internal Revenue Allotment of Local Government Units. In addition to the LGU shares appropriated herein, Six Hundred Ninety Five Billion Four Hundred Ninety Two Million Seven Hundred Forty Nine Thousand Pesos (P695,492,749,000) 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.

2. Shares in National Wealth. The amount of Six Billion Two Hundred Fifty Eight Million Two Hundred Ninety Three Thousand Pesos (P6,258,293,000) 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, including prior years from FYs 2018 to 2020, shall be subject to the following:

- (a) Use - in accordance with Section 294 of R.A. No. 7160;
- (b) Allocation - pursuant to Section 292 of R.A. No. 7160; and
- (c) Release - upon certification of actual collections by the revenue collecting agencies concerned and remittance to the BTr.

3. Shares in Excise Taxes from Locally Manufactured Virginia-type Cigarettes. The amount of Seventeen Billion Three Hundred Twenty Eight Million Three Hundred Thirty Seven Thousand Pesos (P17,328,337,000) appropriated herein for the LGU share in excise taxes from locally manufactured Virginia-type cigarettes shall be subject to the following:

- (a) Use - Fifty percent (50%) for barangay economic development projects and the remaining amounts in accordance with Section 2 of R.A. No. 7171;
- (b) Allocation - based on certification on volume of production and trade acceptances of tobacco-producing LGUs issued by the National Tobacco Administration (NTA) and endorsed by the DA, and consistent with Section 289 of R.A. No. 8424 and the guidelines to be issued by the DBM; and
- (c) Release - upon certification of actual collections by the BIR and remittance to the BTr.

4. Shares in Excise Taxes from Burley and Native Tobacco Products. The amount of Three Billion Nine Hundred Forty Nine Million Four Hundred Eighty Two Thousand Pesos (P3,949,482,000) appropriated herein for the LGU share in excise taxes from Burley and Native tobacco products shall be subject to the following:

- (a) Use - in accordance with Section 8 of R.A. No. 10351;
- (b) Allocation - based on certification on volume of production and trade acceptances of tobacco-producing LGUs issued by the NTA and endorsed by the DA, and consistent with R.A. No. 8240, as amended by R.A. No. 10351, and the guidelines to be issued by the DBM; and
- (c) Release - upon certification of actual collections by the BIR and remittance to the BTr.

5. Shares in Incremental Collections from Value-Added Tax. The amount of Seven Hundred Twenty Five Million One Hundred Ninety Two Thousand Pesos (P725,192,000) appropriated herein for the LGU share in incremental collections from value-added tax (VAT) authorized under R.A. Nos. 7643 and 8424 shall be subject to the following:

- (a) Allocation - 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; and
- (b) Release - upon certification of actual collections by the BIR and remittance to the BTr.

6. Shares from Value-Added Tax in lieu of Franchise Tax. The amount of Three Hundred Eighty Eight Thousand Pesos (P388,000) 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 subject to the following:

- (a) Allocation - in accordance with DBM-DOF J.C. No. 2008-1 dated June 16, 2008; and
- (b) Release - upon certification of actual collections by the BIR and actual remittance to the BTr.

7. Shares in Gross Income Tax Paid by all Businesses and Enterprises within the Economic Zones. The amount of Eight Million One Hundred Forty One Thousand Pesos (P8,141,000) appropriated herein for the LGU share in the gross income tax paid by all businesses and enterprises located within the economic zones shall be subject to the following:

- (a) Allocation - in accordance with the provisions of R.A. No. 7922; and
- (b) Release - upon certification of actual collections by the BIR and actual remittance to the BTr.

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

The LGU shall submit quarterly reports on the utilization of the LGU shares through other electronic means and LGU's website.

The LGU shall send written notice when said reports have been submitted or posted on its website to the DBM, House of Representatives, Senate of the Philippines, House Committee on Appropriations, Senate Committee on Finance, and other offices where the submission of reports is required under existing laws, rules and regulations. The date of notice to said agencies shall be considered the date of compliance with this requirement.

New Appropriations, by Purpose
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Current Operating Expenditures

	Maintenance and Other	Capital	
Personnel Services	Operating Expenses	Outlays	Total

PROGRAMS

Allocation to Local Government Units

Special Shares of LGUs in the
Proceeds of National Taxes

P28,269,833,000

P28,269,833,000

GENERAL APPROPRIATIONS ACT, FY 2021

Share in Tobacco Excise Tax Pursuant to R.A. No. 7171 (Virginia Tobacco)	17,328,337,000	17,328,337,000
Share in Tobacco Excise Tax Pursuant to R.A. No. 8240, as amended by R.A. No. 10351 (Burley and Native Tobacco)	3,949,482,000	3,949,482,000
Share in the Utilization and Development of National Wealth under R.A. No. 7160 and R.A. No. 9513	6,258,293,000	6,258,293,000
Share in the Gross Income Taxes paid by all Businesses and Enterprises within the ECOZONES pursuant to R.A. No. 7922	8,141,000	8,141,000
Share in Incremental Collections from Value Added Tax pursuant to R.A. Nos. 7643 and 8424	725,192,000	725,192,000
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	388,000	388,000
TOTAL NEW APPROPRIATIONS	P28,269,833,000	P28,269,833,000
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New Appropriations, by Object of Expenditures		
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(In Thousand Pesos)		
Current Operating Expenditures		
Maintenance and Other Operating Expenses		
Financial Assistance/Subsidy		28,269,833

Total Maintenance and Other Operating Expenses		28,269,833

TOTAL NEW APPROPRIATIONS		28,269,833
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