

B. SPECIAL SHARES OF LOCAL GOVERNMENT UNIT 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.....P 34,643,787,000
=====

New Appropriations, by Purpose

Current Operating Expenditures -----			
Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
-----	-----	-----	-----
TOTAL NEW APPROPRIATIONS	P 34,643,787,000 =====		34,643,787,000 =====

Special Provision(s)

1. National Tax Allotment of Local Government Units. In addition to the LGU shares appropriated herein, Eight Hundred Seventy One Billion Three Hundred Seventy Five Million One Hundred Ninety Nine Thousand Pesos (P871,375,199,000) is automatically appropriated for the LGU share in the national taxes in accordance with Section 4 of R.A. No. 9358 and shall be allocated pursuant to Section 285 of R.A. No. 7160, as amended by R.A. No. 11683, and the General Provisions of this Act.

2. Shares in National Wealth. The amount of Twelve Billion Eight Hundred Fifty Six Million Seven Hundred Sixty Eight Thousand Pesos (P12,856,768,000) 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, 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 Pesos (P17,000,000,000) is appropriated herein for the LGU share in excise taxes from locally manufactured Virginia-type cigarettes.

The allocation, release, and utilization of the herein LGU share in excise taxes from locally manufactured Virginia-type cigarettes shall be subject to the provisions of R.A. No. 11346, as implemented by DA-DBM-National Tobacco Administration (NTA) J.M.C. No. 2020-1 dated June 25, 2020, and other guidelines to be issued for the purpose.

4. Shares in Excise Taxes from Burley and Native Tobacco Products. The amount of Four Billion Pesos (P4,000,000,000) is appropriated herein for the LGU share in excise taxes from burley and native tobacco products.

The allocation, release, and utilization of the herein LGU share in excise taxes from burley and native tobacco products shall be subject to the provisions of R.A. No. 11346, as implemented by DA-DBM-NTA J.M.C. No. 2020-1 dated June 25, 2020, and other guidelines to be issued for the purpose.

5. Shares in Incremental Collections from Value-Added Tax. The amount of Seven Hundred Seventy Four Million Nine Hundred Sixty Six Thousand Pesos (P774,966,000) appropriated herein for the LGU share in incremental collections from value-added tax authorized under R.A. Nos. 7643, 8424, and 9337 shall be subject to the following:

(a) Use - Fifty percent (50%) of the LGU's share shall be used exclusively for the purposes specified under Section 21 (D) of R.A. No. 9337, while the remaining 50% shall be subject to Section 308 of R.A. No. 7160;

(b) 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

(c) Release - upon certification of actual collections by the BIR and remittance to the BTr.

6. Shares in Gross Income Tax Paid by all Businesses and Enterprises within the Economic Zones. The amount of Twelve Million Fifty Three Thousand Pesos (P12,053,000) 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.

7. Direct Release of all Local Government Unit Shares. The national tax allotment, and all LGU shares appropriated herein, shall be 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 the 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

		Current Operating Expenditures		
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays
				Total
PURPOSE(S)				
400202000000000	Special Shares of LGUs in the Proceeds of National Taxes		P 34,643,787,000	P 34,643,787,000
400202000001000	Share in Tobacco Excise Tax Pursuant to R.A. No. 7171 (Virginia Tobacco)		17,000,000,000	17,000,000,000
400202000002000	Share in Tobacco Excise Tax Pursuant to R.A. No. 8240, as amended by R.A. No. 10351 (Burley and Native Tobacco)		4,000,000,000	4,000,000,000
400202000003000	Share in the Utilization and Development of National Wealth under R.A. No. 7160 and R.A. No. 9513		12,856,768,000	12,856,768,000
400202000004000	Share in the Gross Income Taxes paid by all Businesses and Enterprises within the ECOZONES pursuant to R.A. No. 7922		12,053,000	12,053,000
400202000005000	Share in Incremental Collections from Value Added Tax pursuant to R.A. Nos. 7643 and 8424		774,966,000	774,966,000
TOTAL NEW APPROPRIATIONS			P 34,643,787,000	P 34,643,787,000

4098 GENERAL APPROPRIATIONS ACT, FY 2024

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

Current Operating Expenditures

 Maintenance And Other Operating Expenses

 Financial Assistance/Subsidy 34,643,787

 Total Maintenance And Other Operating Expenses 34,643,787

TOTAL NEW APPROPRIATIONS 34,643,787

=====