

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City, Metro Manila

EIGHTEENTH CONGRESS
First Regular Session

House Bill No. 1097



Introduced by Representatives Ron P. Salo

EXPLANATORY NOTE

The 1987 Constitution provides that *"No law shall be made respecting an establishment of religion, or prohibiting the free exercise thereof. The free exercise and enjoyment of religious profession and worship, without discrimination or preference, shall forever be allowed. No religious test shall be required for the exercise of civil or political rights."*

Freedom of religion is one of the basic rights guaranteed by our Constitution, and was first expressly provided under Section 8 Article IV of the 1973 Constitution. It embraces two concepts – the freedom to believe which is absolute, and the freedom to act on one's belief which is subject to certain regulations in order to protect the interest and welfare of the general public.

The Philippines is a predominantly Catholic country owing to the fact that this was the religion established by our Spanish conquistadores. Nonetheless, many sects, denominations, religious groups and organizations have been established over the years, either by cessation from the Roman Catholic Church, or through the establishment of missions like in the case of the Church of Christ of Latter-day Saints and the Protestant churches.

The case of the Iglesia ni Cristo (INC) can perhaps be considered as the most successful religious organization founded by a Filipino. The INC is run by dedicated and visionary leaders who were able to establish a well-organized institution.

Unfortunately, not all religious groups or organizations are established for legitimate purposes, particularly that of propagating their religious beliefs. Some would represent themselves as religious leaders willing to tend to their flock, yet the real motive is to use such organizations for their personal motives or gains.

Over the years, various religious organizations were established in the country; yet, there are no clear guidelines for recognizing and certifying the legitimate religious organizations from those which are not.

It is respectfully noted that recognition and certification carry with them certain privileges accorded by the State, foremost of which is the performance of acts with binding and legal effects.

It is therefore proposed under this Act that a system for the recognition and certification of religious organization or groups be established in order to protect the public from unscrupulous individuals who prey on unsuspecting believers, and to accord binding and legal effect to their specific acts.

In view of the foregoing, the approval of this bill is urgently sought.



RON P. SALO
KABAYAN Partylist

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City, Metro Manila

EIGHTEENTH CONGRESS

First Regular Session

House Bill No. 1097

Introduced by Representatives Ron P. Salo

AN ACT
PROVIDING FOR A SYSTEM OF RECOGNITION OF CHURCHES, SECTS,
RELIGIOUS GROUPS OR ORGANIZATIONS IN THE PHILIPPINES AND FOR
OTHER PURPOSES

Be it enacted by the Senate and the House of Representatives of the Philippines in Congress assembled:

SECTION 1. Short Title. – This Act shall be known as the “Church Recognition Act”.

SEC. 2. Declaration of Policy. – Freedom of religion is among the constitutionally-guaranteed rights consisting of the freedom to believe and freedom to act. The first is absolute, while the second is not. Expression of belief remains subject to regulation by the State for the protection of the public for an orderly society.

SEC. 3. Definition of Terms. – *For the purpose of this Act, the following terms shall mean:*

- a) *Bona fide* member or members – person or persons who habitually attends a particular church.
- b) Church - a body or organization of religious believers;
- c) Pastor - a spiritual overseer or clergyman, serving a local church or parish;
- d) Priest - one authorized to perform the sacred rites of a religion;
- e) Religion - a particular system of faith and worship;
- f) Religious Groups - a set of individuals whose identity as such is distinctive in terms of common religious creed, beliefs, doctrines, practices, or rituals;
- g) Religious Leader - a person who is recognized within a particular religion as having authority within that body; and

- h) Sect – a subdivision of a larger religious group.

SEC. 4. Registration of Churches, Sects, Religious Groups or Organizations. – Churches, sects, religious groups or organizations shall comply with the prescribed procedure for the registration of non-stock and non-profit organizations of the Securities and Exchange Commission (SEC), subject to the minimum requirements provided under Section 5 of this Act.

SEC. 5. Minimum Requirements. – In addition to the requirements for the registration of non-stock and non-profit organizations of the SEC, every church, sect, religious group or organization registering under this Act must:

- a) Include as an attachment to its Articles of Incorporation a list of *bona fide* members consisting of at least twelve, who are of legal age, but excluding the priest, pastor, or religious leader of said church, sect, religious group or organization. The members of the Board of Trustees may themselves be the members of the church, sect, religious group or organization;
- b) An Affidavit of at least twelve members stating their personal circumstances, including:
 1. The date, or the approximate date when the exact date cannot be determined with certainty, when they became a member of the church or religious group seeking registration under this Act; and
 2. Their religious affiliation prior to becoming a member of the church or religious group seeking registration under this Act;
- c) A list of the properties, movables and immovables, already being held by the church or religious group prior to registration under this Act; and
- d) By-laws which shall include among others:
 1. The minimum qualification for its priest, pastor, or religious leader;
 2. The process for their selection and succession; and
 3. The procedures to be observed for the acquisition or sale of church properties.

SEC. 6. Application and Issuance of Certificate of Recognition for Churches or Religious Groups – Churches or religious groups which have registered as non-stock and non-profit organizations with the SEC may apply for a Certificate of Recognition with the Philippine Statistics Authority (PSA). The application for the issuance of Certificate of Recognition shall be accompanied by the following requirements:

- a) A certified true copy of the Certificate of Registration issued by the SEC; and

- b) A list of its *bona fide* members, which must be at least twelve, certified under oath by the priest, pastor, or religious leader.

SEC. 7. Privileges of Registered Church, Sect, Religious Groups or Organizations. – In addition to existing privileges granted to churches and non-stock and non-profit organizations under the constitution and under Republic Act No. 8424, or the National Internal Revenue Code, as amended by Republic Act No. 10963, or Tax Reform for Inclusion and Acceleration Act, the following additional privileges shall be granted to churches, sects, religious groups or organization that register under this Act:

- a) Exemption from registration fees imposed by the SEC;
- b) Exemption from the Registration Fee imposed by the Bureau of Internal Revenue (BIR);
- c) Exemption from Income Tax without the need to secure BIR Ruling, provided that the income is actually, directly, and exclusively used for religious purposes; and
- d) Exemption from the payment of application fee with the PSA.

SEC. 8. Application and Issuance of Certificate of Recognition of the Priest, Pastor, or Religious Leader. – The priest, pastor, or religious leader of a recognized church, sect, religious group or organization shall submit an application for recognition with the PSA as the duly authorized priest, pastor or religious leader of the aforesaid church, sect, religious group or organization. A priest, pastor or religious leader cannot be issued such recognition unless he is representing a duly recognized church, sect, religious group or organization.

SEC. 9. Privileges of Recognized Priests, Pastors, or Religious Leaders – Duly recognized priests, pastors, or religious leaders may apply for authority with the PSA to conduct the following:

- a) Solemnize marriage;
- b) Administer the sacrament of baptism; or
- c) Any other similar sacraments or rites having binding or legal effect.

Any priest, pastor, or religious leader conferred with the Certificate of Authority by the PSA shall enjoy the presumption of regularity in the administration of such sacrament or rite.

Nonetheless, unregistered priests, pastors, or religious leaders may conduct such rites or sacraments for ceremonial purposes, but shall have no legal and binding effect.

SEC. 10. Reportorial Requirements. – To maintain the status as a duly recognized church, sect, religious group or organization, the priest, pastor or religious leader of the aforesaid church, sect, religious group or organization, shall annually submit a report under oath to the PSA:

- a) List of *bona fide* members; and
- b) A list sacraments or rites conferred under the authority given by the PSA.

Non-compliance with these reportorial requirements may be used as ground for the revocation of the Certificate of Recognition issued in favor of the church or religious group and/or the priest, pastor, or religious leader, as the case may be.

SEC. 11. Exemptions. – The following churches, sects, religious groups or organizations shall be exempt from the state recognition pursuant to this Act, in consideration of their long-recognized establishment in the country, or on account of their broad membership base:

- a) Ang Dating Daan;
- b) Bible Baptist Church;
- c) Church of Christ of Latter-day Saints;
- d) Jehovah's Witnesses;
- e) Jesus is Lord Church;
- f) Kingdom of Jesus Christ;
- g) Iglesia ni Cristo;
- h) Islam;
- i) Philippine Independent Church (Aglipay);
- j) Roman Catholic Church;
- k) Seventh Day Adventist;
- l) United Methodist Church; and
- m) Other churches, sects, religious groups or organizations that the PSA may deem exempted pursuant to the standards provided in this Act.

SEC. 12. Creation of a Unit within PSA. – A unit shall be created within PSA to handle ecclesiastical affairs.

SEC. 13. Provision on Free Exercise of Religion. – In no instance shall the provisions of this Act be interpreted as a restriction on the free exercise of religion guaranteed under the Constitution.

SEC. 14. Appropriations. – The necessary budgetary allocations to ensure proper implementation of this law shall be taken from the appropriations of PSA.

SEC. 15. Transitory Provision. – All churches, sects, religious groups or organizations which are already registered with the SEC and PSA shall remain to be recognized. However, they shall comply with Section 10 of this Act.

SEC. 16. Implementing Rules and Regulations. – The PSA shall issue the necessary rules and regulations for the effective implementation of this Act, including rules and regulations on the issuance of Certificate of Authority to the priests, pastors and religious leaders, within sixty (60) days from the approval of this Act.

SEC. 17 Separability Clause. – If any provision of this Act is declared invalid or unconstitutional, the remaining parts or provisions not affected shall remain valid.

SEC. 18. Repealing Clause. – All acts, executive orders, administrative orders, proclamations, rules and regulations or parts thereof inconsistent with any of the provisions of this Act are hereby repealed or modified accordingly.

SEC. 19. Effectivity. – This Act shall take effect fifteen (15) days after its publication in the Official Gazette or in two (2) newspapers of general circulation.

Approved.