

*Evelina G. F.*  
EVELINA G. F.

Republic of the Philippines  
**HOUSE OF REPRESENTATIVES**  
Quezon City

**SEVENTEENTH CONGRESS**  
First Regular Session

**HOUSE BILL NO. 3868**

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Introduced by **REP. EVELINA G. ESCUDERO**

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**AN ACT**  
**AMENDING SECTION 220, CHAPTER II, TITLE VIII OF REPUBLIC ACT NO. 8424,**  
**OTHERWISE KNOWN AS AN ACT AMENDING THE NATIONAL INTERNAL**  
**REVENUE CODE, AS AMENDED, AND FOR OTHER PURPOSES**

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

**SECTION 1.** Section 220, Chapter 11, Title VIII of Republic Act No. 8424 is hereby amended to read as follows:

"SEC. 220. [Form and Mode of] Proceedings in Actions Arising under this Code. - Civil and criminal actions and proceedings instituted in behalf of the Government under the authority of this Code or other law enforced by the Bureau of Internal Revenue shall be brought in the name of the Government of the Philippines and shall be [conducted] **INVESTIGATED, PROSECUTED AND HANDLED EXCLUSIVELY** by legal officers of the Bureau of Internal Revenue but not civil or criminal action for the recovery of taxes or the enforcement of any fine, penalty or forfeiture under this Code shall be filed in Court without the approval of the Commissioner. **FOR THIS PURPOSE, NO REFERRAL BY THE BUREAU OF INTERNAL REVENUE TO THE OFFICE OF THE SOLICITOR GENERAL, THE DEPARTMENT OF JUSTICE OR ANY OTHER GOVERNMENT AGENCY SHALL BE ALLOWED IN CONNECTION WITH ANY CIVIL OR CRIMINAL ACTION HANDLED BY LEGAL OFFICERS OF THE BUREAU OF INTERNAL REVENUE.**

**THE BUREAU OF INTERNAL REVENUE SHALL HAVE THE EXCLUSIVE AUTHORITY TO FILE ANY CIVIL OR CRIMINAL CASE**

**DIRECTLY IN THE PROPER COURT FOR THE RECOVERY OF TAXES OR ENFORCEMENT OF ANY FINE, PENALTY OR FORFEITURE UNDER THIS CODE PROVIDED THAT, THE DEPARTMENT OF FINANCE SHALL HAVE AUTOMATIC REVIEW OVER, AND CONDUCT PRELIMINARY INVESTIGATION IN EVERY CRIMINAL COMPLAINT BEFORE IT IS FILED IN COURT.**

**SEC. 2.** *Repealing Clause.* - All laws, orders, issuances, circulars, rules and regulations or parts thereof, which are inconsistent with the provisions of this Act, are hereby repealed or modified accordingly.

**SEC. 3.** *Separability Clause.* - If any provisions of this Act is declared unconstitutional or invalid, other parts or provisions hereof not affected shall continue in full force and effect.

**SEC.4.** *Effectivity.* - This Act shall take effect fifteen days (15) days following its publication in at least two (2) newspapers of general circulation.

*Approved,*