

Republic of the Philippines  
House of Representatives  
Quezon City

Eighteenth Congress  
First Regular Session

227

House Resolution No. \_\_\_\_\_



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Introduced by Representatives  
**ESTRELLITA B. SUANSING and HORACIO P. SUANSING, JR.**

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**RESOLUTION**

**DIRECTING THE COMMITTEE ON WAYS AND MEANS TO CONDUCT AN INQUIRY, IN AID OF LEGISLATION, INTO THE IMPLEMENTATION OF SECTION 150-B OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED BY REPUBLIC ACT NO. 10963, OTHERWISE KNOWN AS THE "TAX REFORM FOR ACCELERATION AND INCLUSION (TRAIN)"**

**WHEREAS**, Republic Act No. 10963, otherwise known as the "Tax Reform for Acceleration and Inclusion (TRAIN)", was approved on December 19, 2017, as the first of the five packages of President Rodrigo Roa Duterte's tax reform program;

**WHEREAS**, Section 150-B under Chapter VI, Title VI of the National Internal Revenue Code of 1997, as amended by Republic Act No. 10963, otherwise known as TRAIN, provides for the collection of tax on sweetened beverages at a rate of Six pesos (P6.00) and Twelve pesos (P12.00), depending on the type of sweetener used;

**WHEREAS**, the date of effectivity of the abovementioned provision is January 1, 2018;

**WHEREAS**, subparagraph (E) of Section 150-B of the National Internal Revenue Code of 1997, as amended by Republic Act No. 10963, provides for the specific responsibility of the Food and Drug Administration;

**WHEREAS**, subparagraph (F) of the same section provides that it is the duty of the Commissioner of Internal Revenue to ensure the payment of excise tax on sweetened beverages;


**WHEREAS**, subparagraph (G) of aforementioned section provides that at the start of the implementation and every year thereafter, the Department of Health (DOH), Department of Science and Technology (DOST), and the Department of Finance (DOF) shall review the impact of Section 150-B on the health objectives with the end view to making recommendations on the tax rate of the beverages;

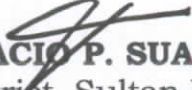
**WHEREAS**, more than one year after its implementation, there is a need to ascertain if the government agencies and instrumentalities concerned are performing their respective duties and responsibilities in accordance with Section 150-B of the National Internal Revenue Code of 1997, as amended by Republic Act No. 10963 or TRAIN; and

**WHEREAS**, there is a need to ensure that the other provisions of Section 150-B of the National Internal Revenue Code of 1997, as amended by Republic Act No. 10963 or TRAIN, is being properly implemented.

**NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES**, to direct the Committee on Ways and Means to conduct an inquiry, in aid of legislation, into the implementation of Section 150-B of the National Internal Revenue Code of 1997, as amended by Republic Act No. 10963, otherwise known as the "Tax Reform for Acceleration and Inclusion (TRAIN)".

Adopted,

  
**REP. ESTRELLITA B. SUANSING**  
1<sup>st</sup> District, Nueva Ecija

  
**REP. HORACIO P. SUANSING, JR.**  
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