



**Revenue Regulation 11-1999 and Its Implication to the Effective Tax Collection  
in San Pedro, Laguna from 1999-2003**

**An Undergraduate Thesis  
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The Faculty of the College of Liberal Arts  
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**In Partial Fulfillment  
Of the Requirements for the Degree in  
Bachelor of Arts Major in Political Science**

**By**

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ABSTRACT

NAME OF INSTITUTION: **De La Salle University – Dasmariñas**

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TITLE: **“Revenue Regulation 11-1999 and Its Implication on Effective Tax Collection in San Pedro, Laguna from 1999-2003”**

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OBJECTIVES OF THE STUDY:

General:

**This study tried to determine the implication of Revenue Regulation 11-1999 to the effective tax collection in San Pedro, Laguna from 1999-2003.**

Specific:

**This study sought to answer the following questions:**

- 1. What is Revenue Regulation 11- 1999?**
- 2. Who are eligible to apply for a Taxpayer Identification Number (TIN)?**
- 3. What are the possible violations subjects for penalties upon the implementation of Revenue Regulation No. 11-1999?**



**4. How effective is the Revenue Regulation No. 11-1999 prior to and during its implementation in San Pedro, Laguna from 1999 – 2003?**

**SCOPE AND DELIMITATION**

**This study is limited to the implication of Revenue Regulation No. 11 – 1999 in tax collection improvement in San Pedro, Laguna. It covers the year from 1999 to 2003.**

**The primary sources of data for this study were the revenue officials and other revenue support staff of Revenue District Office No. 57 in San Pedro, Laguna. Through the staff of BIR, the researchers were able to get records and data that helped them complete this study.**

**The coverage of this Revenue Regulation No. 11 – 1999 and its implication to tax collection is confined to the following areas: Policies, TIN applications, Violations and Penalties.**

**METHODOLOGY**

**This study is essentially a descriptive type of research using content analysis of documents and related materials. The researchers found it was appropriate to use descriptive method in evaluating the implication of Revenue Regulation 11-1999 to the effective tax collection in San Pedro, Laguna.**

**The data and records gathered came from the Revenue District Office No. 57 in San Pedro, Laguna.**

Subject of the Study



**The subject of the study is the implication of Revenue Regulation 11-1999 to the effective tax collection in San Pedro, Laguna from 1999-2003. How mandatory the incorporating of TIN in government forms, papers or documents in increasing the revenue collection is also discussed in this paper.**

**Research Instrument**

**Books related to the issues of tax administration on revenue collection and the involvement of not only supervision over current spending of taxes, but also the continuous review of programs in relation to changing needs and circumstances were used in this study. The data and information were taken from books, articles and public documents which were used for identifying issues and problems.**

**Procedure**

**The researchers proceeded to BIR National Office Library to gather information and public documents which were significant to the study. Upon analyzing the tax purpose, vision – mission statement of the BIR, as well as its basic commitments and goals, the researchers now proceeded to Revenue District Office No. 57 in San Pedro, Laguna to obtain additional information and records from revenue district officer together with his staff.**

**FINDINGS**

**1. The Revenue Regulation is one way to help create a more effective tax monitoring and collection. It gives easier access to the taxpayers as well as to the**



**Bureau of Internal Revenues to supervise and increase the revenue of San Pedro, Laguna.**

**2. All taxpayers are required to make or render a file of return, statement or other document with the Bureau of Internal Revenue to apply for the issuance of the TIN, including new taxpayers and persons required to present TIN cards to government agencies by virtue of Executive Order 98 and Revenue Regulation 11-1999.**

**3. Any person who secures / uses more than one TIN becomes criminally liable and is punished by a fine of not more than one thousand pesos (P1,000.00) or suffer imprisonment of not more than six months both pursuant to Section 275 of the Tax Code of 1997. This is also applicable to any government employee or official who will, knowingly or by omission or negligence, violate or permit the violation of Revenue Regulation 11-1999.**

**4. The Bureau of Internal Revenue makes use of any information obtained via the Taxpayer Identification Number (TIN) system to monitor if correct taxes are paid on taxable transactions, builds up third party information, updates its data base of taxpayers, and detects non-filers or stop-filers.**

**5. San Pedro is a first class municipality in Laguna that has assumed or entrusted upon them responsibility for making decisions significant to the interest of its citizens and of the increased focus on the processes by which public expenditures are determined, allocated, and controlled.**



**6. The town of San Pedro, Laguna finances economic development activities and encourages more vigorous investment activity within. In this process, substantial increases in governmental expenditures are inevitable if revenues obtained are to be provided. Expenditures are sharply increased in such areas as education, health, and sanitation-functions that are performed almost entirely by local government unit concerned.**

#### CONCLUSION

**1. The Revenue Regulation 11-1999 imposed by Bureau of Internal Revenue helps in monitoring the taxpayers and government transactions and documents.**

**Through its proper and easier monitoring of the taxpayers the number of taxpayers increases every year.**

**2. The penalties imposed by BIR are very minimal for the taxpayer who violates the prescribed law for producing multiple TINs and other unauthorized acts under the said regulation.**

**3. Revenue District Office No. 57 is not very strict in giving sanctions to the violators and there are no existing cases filed in the court within the jurisdiction area.**

**4. The implementation of Revenue Regulation 11-1999 helps the gradual and long-term increase of revenues in San Pedro, Laguna from 1999-2003. It helps increase tax collection after the implementation of this regulation.**



RECOMMENDATION

**The researchers recommend the following:**

- 1. Government – While the government has a lot of laws pertaining to how to increase revenues, a strict implementation of such laws should be enforced. The government should be honest and sincere in spending these revenues for the benefit of the public.**
- 2. BIR – While the country is suffering from severe economic crisis, the BIR should be strict in <sup>7</sup>laying down laws about revenue collection. The bureau should continue its existing programs towards helping the government in raising revenue.**
- 2. Taxpayers – They should be honest to themselves, to the government and especially to the country. They are the local main source of revenues of the government; hence, they should support the government in protecting the lives of the Filipinos. They should have discipline in paying their taxes.**
- 3. The Filipino People – They should understand the present Philippine economic situation as a nation. They should support the local companies and corporations to sustain their businesses and the government.**



- 4. The Students – As future taxpayers or leaders of the country, they should be serious and strict in enforcing the laws especially when it comes to raising the Philippine economy. They should have a firm and long-term program to use in disciplining the taxpayers and the government offices. They need to start thinking of their goals in uplifting the nation as united and independent.**







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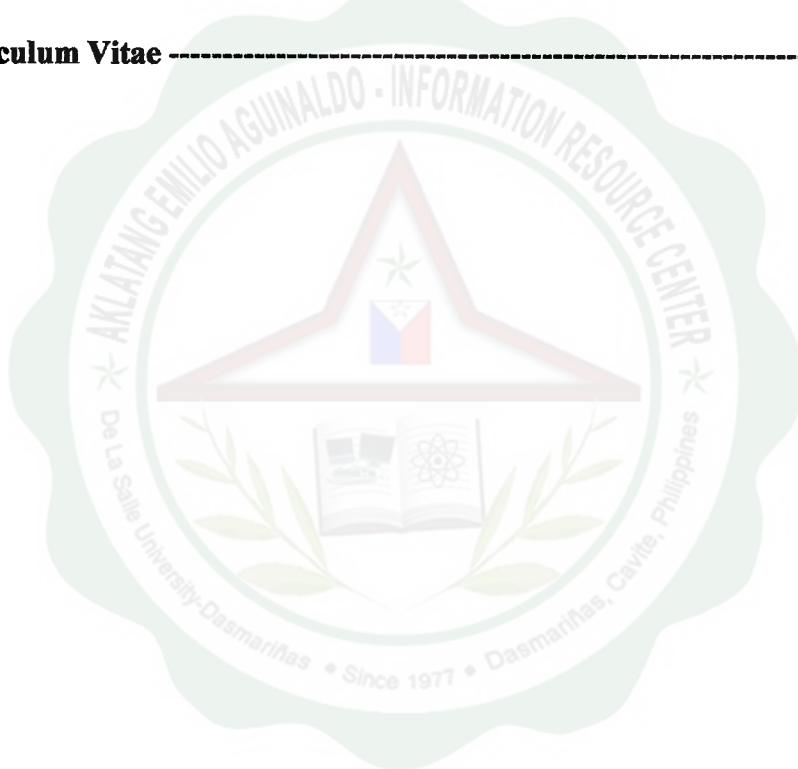
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