



Republic of the Philippines
DEPARTMENT OF FINANCE
Roxas Boulevard Corner Pablo Ocampo, Sr. Street
Manila 1004



18 AUG 2020

HON. CAESAR R. DULAY
Commissioner
Bureau of Internal Revenue
Quezon City

Subject: Effectivity Date of Republic Act No. 11467

Dear **Commissioner Dulay**:

This is to provide clarification and guidance on the date of effectivity of Republic Act (RA) No. 11467.

On 22 January 2020, President Rodrigo Duterte signed into law RA No. 11467 (the 'Act').¹ The Act was published in the website of the Official Gazette on 23 January 2020² and was later published in printed form on the Official Gazette's 10 February 2020 issue.³

Section 5 of RA No. 11467 provides that it shall take effect on 1 January 2020 after its complete publication either in the Official Gazette or in a newspaper of general circulation.

In this regard, we would like to clarify that the Act was made effective upon its complete publication in the website of the Official Gazette. Thus, **RA No. 11467 became effective beginning 23 January 2020.**

The publication of RA No. 11467 in the Official Gazette website is valid and shall be the reckoning date for the effectivity thereof. This is due to the fact that there is neither a law nor any doctrinal court decision expressly stating that online publication of a statute by the Official Gazette is invalid. The Secretary of the Department of Justice (DOJ) explained that, "[w]hat is important is the 'fact' of

¹ An Act Amending Sections 109, 141, 142, 143, 144, 147, 152, 263, 263-A, 265, and 288-A, and Adding a New Section 290-A to Republic Act No. 8424, as Amended, Otherwise Known as the National Internal Revenue Code of 1997 and for Other Purposes.

² <https://www.officialgazette.gov.ph/2020/01/22/republic-act-no-11467/>

³ <https://www.officialgazette.gov.ph/downloads/2020/01jan/20200122-RA-11467-RRD.pdf>

⁴ Volume 116 No. 6.

Department of Justice (DOJ) explained that, "[w]hat is important is the 'fact' of publication by the official publisher of the government, serving constructive notice to the public that a law has been duly enacted."⁴

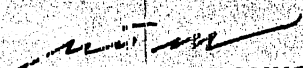
Indubitably, advancement in technology has changed the way information is disseminated to the public at large. If the purpose of publication is to afford the public due process and apprise them of the law,⁵ this is arguably more achievable with publication via the website of the Official Gazette than its printed copy. The public was therefore notified that the Act was passed into law.

It is also noted that in the case of *Garcillano v. HRET*,⁶ the Supreme Court did not consider the publication of the Senate's Rules of Procedure in its website as valid since publication must be made in the Official Gazette or a newspaper of general circulation. RA No. 11467 was published in the Official Gazette on 23 January 2020 through its website, which medium is intended for said purpose. In fine, the requirement on publication of laws has been complied with.

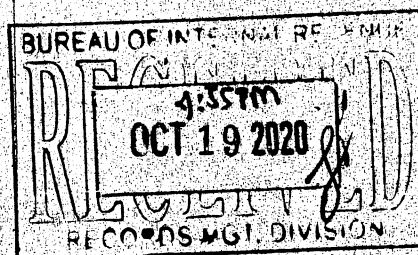
For your guidance and appropriate action.

Thank you.

Respectfully yours,


ANTONETTE C. TIONKO
Undersecretary
Revenue Operations Group

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⁴ No law invalidates publication of statute on online Official Gazette —Guevarra, 19 July 2020. <https://www.gmanetwork.com/news/news/nation/747534/no-law-invalidates-publication-of-statute-on-online-official-gazette/story/>. Accessed on 10 July 2020.

⁵ *Garcillano v. House of Representatives Committees on Public Information, etc. (HRET)* G.R. Nos. 170338 & 179215, [December 23, 2008], 595 PHIL 775-844; See *Tañada v. Tuvera*, G.R. No. L-63915 (Resolution), [December 29, 1986], 230 PHIL 528-540

⁶ *Id.*