

EXCERPTS FROM THE JOURNAL OF THE REGULAR SESSION OF THE SANGGUNIANG
PANLALAWIGAN OF ORIENTAL MINDORO HELD AT CALAPAN, ON THURSDAY,
AUGUST 12, 1993.

PRESENT:

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| Hon. Pedrito A. Reyes, Vice Governor, | Presiding Officer |
| Hon. Bayani C. Anastacio, | Member |
| Hon. Iraneo A. Apasan, | Member |
| Hon. Jose C. Leynes, | Member |
| Hon. Emmanuel S. Buenaventura, | Member |
| Hon. Cesareo M. Cueto, | Member |
| Hon. Dante A. Manzo, | Member |
| Hon. Remedios E. Marasigan, | Member |
| Hon. Violeta D. Dakis, | Member |
| Hon. Jose A. Enriquez, Sr., | Member |
| Hon. Nelson B. Gabutero, Sr., | Member, ABC President |
| Hon. Romualdo J. Bawasanta, | Member, SK President |

OFFICIAL BUSINESS:

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|---------------------------|-------------------------------------|
| Hon. Jose G. Genilo, Jr., | Member, Pres. Councilors' League |
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ABSENT:

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| Hon. Manuel G. Andaya, | (On Leave) Member |
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RESOLUTION NO. 172-93A

REQUESTING THE BUREAU OF INTERNAL REVENUE (BIR) TO DETERMINE THE TAXA
ABILITY OF THE PENALTIES IMPOSED AND COLLECTED BY PRIVATE SHIPPING COM-
PANIES UNDER SECTION 3 OF MARINA MEMORANDUM CIRCULAR NO. 48 DATED 10
APRIL 1989 AND THE PERSONS LIABLE THEREFOR.

CONSIDERING that on 10 April 1989, former MARINA Administrator
Philip S. Tuazon issued Memorandum Circular No. 48, Section 3 of which
provides that: "3. Only person or persons with tickets shall be allowed
to board the vessel. Those found to have no tickets shall be assessed
one hundred percent (100%) additional fare as penalty";

CONSIDERING further that on or about May 1993, Viva Shipping Lines,
Inc. (VSL) and Sto. Domingo Shipping Lines, Inc. (SDL), acting pursuant to
said Memorandum Circular No. 48, imposed and collected a 100% penalty on
passengers boarding their vessels in the Calapan-Batangas sea route who
failed to secure tickets prior to boarding; thereby generating widespread
complaints from the travelling public in Oriental Mindoro.

BELIEVING that similar penalties were also collected by other
inter-island vessels throughout the Philippines;

BELIEVING further that such penalties have not been properly
accounted for and may be the subject of taxation;

NOW WHEREFORE, be it resolved as it is hereby resolved, to request
the Bureau of Internal Revenue (BIR) to determine whether the penalties
imposed and collected by private shipping companies under Section 3 of
MARINA Memorandum Circular No. 48 are subject to taxation, and in case
of an affirmative finding, to ascertain who are liable for the taxes.

due thereon in order that the same may be properly collected, and all forfeitures, penalties and fines, connected therewith duly enforced.

Let copies of this resolution be immediately furnished the Commission of the Bureau of Internal Revenue, Secretary Jesus B. Garcia and MARINA Administrator Paciencia M. Balbon.

On motion by Hon. Emmanuel S. Buenaventura and Hon. Dante A. Manzo, seconded by All Members present, the Resolution was APPROVED this 12th day of August 1993.

CERTIFIED CORRECT:

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 RAFAEL L. INFANTADO
 Secretary to the
 Sangguniang Panlalawigan

ATTESTED:

[Signature]
 PEDRITO A. REYES
 Vice Governor
 Presiding Officer

APPROVED:
October 4, 1993

ORIGINAL SIGNED
 RODOLFO G. VALENCIA
 Provincial Governor