

**B. SPECIAL SHARES OF LOCAL GOVERNMENT UNITS IN THE PROCEEDS OF NATIONAL TAXES**

For apportionment of the shares of local government units in the proceeds of other national taxes in accordance with the purposes as indicated hereunder ..... P 26,256,956,000

New Appropriations, by Purpose

	Current Operating Expenditures		
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays
			Total
<b>TOTAL NEW APPROPRIATIONS</b>		P <u>26,256,956,000</u>	P <u>26,256,956,000</u>

**Special Provision(s)**

1. **National Tax Allotment of Local Government Units.** The National Tax Allotment is automatically appropriated for the LGU share in the national taxes in accordance with Section 4 of R.A. No. 9358 and shall be allocated pursuant to Section 285 of R.A. No. 7160, and the General Provisions of this Act.

2. **Shares in National Wealth.** The amount of Five Billion Six Hundred Thirty Nine Million Six Hundred Seven Thousand Pesos (P5,639,607,000) appropriated herein for the LGU share in mining taxes, royalties from mineral reservations, forestry charges, and fees and revenues collected from energy resources in the utilization and development of national wealth, including prior years, shall be subject to the following:

- (a) Use - in accordance with Section 294 of R.A. No. 7160;
- (b) Allocation - pursuant to Section 292 of R.A. No. 7160; and
- (c) Release - upon certification of actual collections by the revenue collecting agencies concerned and remittance to the BTr.

3. **Shares in Excise Taxes from Locally Manufactured Virginia-type Cigarettes.** The amount of Fifteen Billion Ten Million Five Hundred Eighty Two Thousand Pesos (P15,010,582,000) is appropriated herein for the LGU share in excise taxes from locally manufactured Virginia-type cigarettes.

The allocation, release, and utilization of the herein LGU share in excise taxes from locally manufactured Virginia-type cigarettes shall be subject to the provisions of R.A. No. 11346, as implemented by DA-DBM-National Tobacco Administration (NTA) J.M.C. No. 2020-1 dated June 25, 2020, and other guidelines to be issued for the purpose.

4. **Shares in Excise Taxes from Burley and Native Tobacco Products.** The amount of Four Billion Pesos (P4,000,000,000) is appropriated herein for the LGU share in excise taxes from burley and native tobacco products.

The allocation, release, and utilization of the herein LGU share in excise taxes from burley and native tobacco products shall be subject to the provisions of R.A. No. 11346, as implemented by DA-DBM-NTA J.M.C. No. 2020-1 dated June 25, 2020, and other guidelines to be issued for the purpose.

5. **Shares in Incremental Collections from Value-Added Tax.** The amount of One Billion Six Hundred Two Million Sixteen Thousand Pesos (P1,602,016,000) appropriated herein for the LGU share in incremental collections from value-added tax authorized under R.A. Nos. 7643 and 8424 shall be subject to the following:

- (a) Allocation - in accordance with Section 150 of R.A. No. 7160, as implemented by DBM-DOF-DILG J.C. No. 1-02 dated February 6, 2002; and
- (b) Release - upon certification of actual collections by the BIR and remittance to the BTr.

6. **Shares in Gross Income Tax Paid by all Businesses and Enterprises within the Economic Zones.** The amount of Four Million Seven Hundred Fifty One Thousand Pesos (P4,751,000) appropriated herein for the LGU share in the gross income tax paid by all businesses and enterprises located within the economic zones shall be subject to the following:

- (a) Allocation - in accordance with the provisions of R.A. No. 7922; and
- (b) Release - upon certification of actual collections by the BIR and actual remittance to the BTr.

7. **Direct Release of all Local Government Unit Shares.** The national tax allotment, and all LGU shares appropriated herein, shall be released directly by the BTr to the beneficiary LGUs through authorized government servicing banks.

The LGU shall submit quarterly reports on the utilization of the LGU shares through other electronic means and LGU's website.

The LGU shall send written notice when said reports have been submitted or posted on its website to the DBM, House of Representatives, Senate of the Philippines, House Committee on Appropriations, Senate Committee on Finance, and other offices where the submission of reports is required under existing laws, rules and regulations. The date of notice to said agencies shall be considered the date of compliance with this requirement.

New Appropriations, by Purpose

	<u>Current Operating Expenditures</u>		
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>
			<u>Total</u>
<b>PROGRAMS</b>			
Allocation to Local Government Units			
Special Shares of LGUs in the Proceeds of National Taxes	P	<u>26,256,956,000</u>	P <u>26,256,956,000</u>
Share in Tobacco Excise Tax Pursuant to R.A. No. 7171 (Virginia Tobacco)		15,010,582,000	15,010,582,000
Share in Tobacco Excise Tax Pursuant to R.A. No. 8240, as amended by R.A. No. 10351 (Burley and Native Tobacco)		4,000,000,000	4,000,000,000
Share in the Utilization and Development of National Wealth under R.A. No. 7160 and R.A. No. 9513		5,639,607,000	5,639,607,000
Share in the Gross Income Taxes paid by all Businesses and Enterprises within the ECOZONES pursuant to R.A. No. 7922		4,751,000	4,751,000
Share in Incremental Collections from Value Added Tax pursuant to R.A. Nos. 7643 and 8424		<u>1,602,016,000</u>	<u>1,602,016,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<b>P</b>	<b><u>26,256,956,000</u></b>	<b>P <u>26,256,956,000</u></b>

New Appropriations, by Object of Expenditures  
(In Thousand Pesos)

Current Operating Expenditures

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GENERAL APPROPRIATIONS ACT, FY 2022

Maintenance and Other Operating Expenses	
Financial Assistance/Subsidy	<u>26,256,956</u>
Total Maintenance and Other Operating Expenses	<u>26,256,956</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<b><u><u>26,256,956</u></u></b>