



Republic of the Philippines
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MEMORANDUM

FOR : **The Director**
Climate Change Service
Foreign Assisted and Special Projects Service
Legal Affairs Service
Policy and Planning Service

The Bureau Directors
Environmental Management Bureau
Ecosystems Research and Development Bureau
Mines and Geosciences Bureau

FROM : **The Director**
Legislative Liaison Office

SUBJECT : **REQUEST FOR COMMENTS FROM THE COMMITTEE ON
WAYS AND MEANS OF THE HOUSE OF REPRESENTATIVES**

DATE : 07 October 2022

In reference to the letter dated 07 October 2022 from the Committee on Ways and Means of the House of Representatives received by our Office via Electronic Mail on 07 October 2022, we are **requesting for your comments and recommendations** on the bills attached, **on or before October 13, 2022, 5PM** for the drafting of the position paper to be signed by the Honorable Secretary.

Attached herewith are the letter and copies of the House Bills for your reference.

For information and action, please.

ROMIROSE B. PADIN

*cc: Undersecretary for Legal, Administration, Human Resources and Legislative Affairs
Undersecretary for Policy, Planning and International Affairs
Assistant Secretary for Administration and Legislative Affairs*

MEMO NO. 2022 - 690



Republic of the Philippines
House of Representatives
Quezon City, Metro Manila

October 7, 2022

SECRETARY MARIA ANTONIA YULO LOYZAGA

Department of Environment and Natural Resources
DENR Building, Visayas Ave.
Diliman, Quezon City

Dear *Secretary Loyzaga*:


The Committee on Ways and Means respectfully requests your good office for its official position on the following measures:

House Bill (HB)/ House Resolution (HR) No.	Title	Author(s)
1. HR No. 172	Resolution Urging the House Committees on Ways and Means, Labor and Employment, Economic Affairs, Micro, Small and Medium Enterprise Development, and Other Appropriate Committees to Conduct an Assessment, in Aid of Legislation, on Ways to Incentivize 'Green' Industries with the End in View of Providing More Jobs and Promoting Sustainable Livelihood	Rep. Camille A. Villar
2. HB No. 2894	An Act Imposing Climate Tax on Electric Power Consumption	Reps. Luis Raymund F. Villafuerte, Jr., Miguel Luis R. Villafuerte, Tsuyoshi Anthony G. Horibata, and Nicolas Enciso III
3. HB No. 3359	An Act Imposing Ecotax on Batteries	Reps. Luis Raymund F. Villafuerte, Jr., Miguel Luis R. Villafuerte, Tsuyoshi Anthony G. Horibata, and Nicolas Enciso III

Copies of the aforementioned measures are attached herewith for your reference. The Committee shall greatly appreciate receiving your comments on or before October 21, 2022. Please email electronic copies of your position papers to committee.waysandmeans@house.gov.ph. For clarifications, you may contact Ms. Teresa Uy at mobile number 0935-422-1298.

Thank you.

Very truly yours,


MAURICIO R. PULHIN
Director IV
Committee on Ways and Means

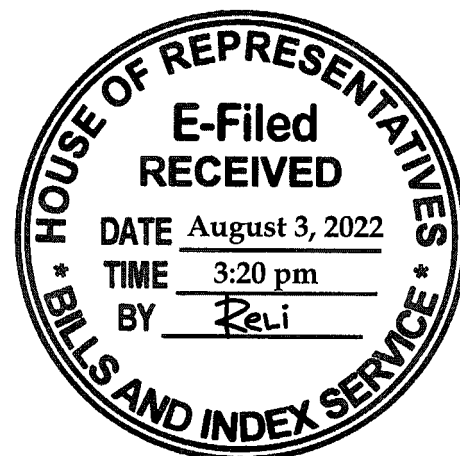
COMMITTEE ON WAYS & MEANS

NWing Basement, Batasan Complex, Quezon City
Telefax No. 931-4955; Trunkline 931-5001 Loc. 7643/7633

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

NINETEENTH CONGRESS
First Regular Session

HOUSE RESOLUTION No. 172



Introduced by Representative CAMILLE A. VILLAR

RESOLUTION

URGING THE HOUSE COMMITTEES ON WAYS AND MEANS, LABOR AND EMPLOYMENT, ECONOMIC AFFAIRS, MICRO, SMALL AND MEDIUM ENTERPRISE DEVELOPMENT, AND OTHER APPROPRIATE COMMITTEES TO CONDUCT AN ASSESSMENT, IN AID OF LEGISLATION, ON WAYS TO INCENTIVIZE 'GREEN' INDUSTRIES WITH THE END IN VIEW OF PROVIDING MORE JOBS AND PROMOTING SUSTAINABLE LIVELIHOOD

WHEREAS, the 1987 Philippine Constitution enjoins people to care for nature as the fundamental law expressly states in Article II, Section 15: "The State shall protect and advance the right of the people to a balanced and healthful ecology in accord with the rhythm and harmony of nature";

WHEREAS, Article II, Section 20 provides that the State recognizes the "indispensable role of the private sector, encourages private enterprise, and provides incentives to needed investments";

WHEREAS, Article XII, Section 1 articulates:

"The goals of the national economy are a more equitable distribution of opportunities, income, and wealth; a sustained increase in the amount of goods and services produced by the nation for the benefit of the people; and an expanding productivity as the key to raising the quality of life for all, especially the underprivileged.

The State shall promote industrialization and full employment based on sound agricultural development and agrarian reform, through industries that make full and efficient use of human and natural resources, and which are competitive in both domestic and foreign markets. However, the State shall protect Filipino enterprises against unfair foreign competition and trade practices.

In the pursuit of these goals, all sectors of the economy and all regions of the country shall be given optimum opportunity to develop. Private enterprises, including corporations, cooperatives, and similar collective organizations, shall be encouraged to broaden the base of their ownership”;

WHEREAS, it is also a declared policy of the State to “promote a just and dynamic social order that will ensure the prosperity and independence of the nation and free the people from poverty through policies that provide adequate social services, promote full employment, a rising standard of living, and an improved quality of life for all” (Article II, Section 9);

WHEREAS, Section 5 provides that “the State shall promote social justice in all phases of national development”;

WHEREAS, Section 18 affirms the State’s policy of recognizing labor “as a primary social economic force. It shall protect the rights of workers and promote their welfare”;

WHEREAS, Article XIII, Section 3 provides: “The State shall afford full protection to labor, local and overseas, organized and unorganized, and promote full employment and equality of employment opportunities for all”;

WHEREAS, Republic Act 10771 or the Philippine Green Jobs Act was enacted in 2016 to pave the way for more “green jobs” or employment that promotes preservation of the environment and protecting ecosystems;

WHEREAS, under the law, qualified businesses are entitled to additional deduction from their taxable income – equivalent to 50% of the total skills training and research expenses;

WHEREAS, the government also provides some form of incentives through the Climate Incentives for Manufacturing program in which the Department of Trade and Industry’s Board of Investments grants capital equipment perks and income tax holiday to companies that promote the “greening” of the country’s manufacturing industry and its sub-sectors;

WHEREAS, despite robust GDP growth rates, the Philippines should also address unemployment rate of 6.5% or some 3.159 million jobless Filipinos in November 2021;

WHEREAS, in order to spur the green industry, the government should expand its incentive program beyond the manufacturing sector and promote more green firms, particularly micro, small and medium enterprises, that adopt an eco-friendly approach in their operations;

WHEREAS, while consumers need to be fully aware of the need and importance of buying sustainable items, entities must be rewarded for employing eco-friendly methods in order to reduce their costs and result in lower prices;

Resolved, as it is hereby resolved, to urge the House Committees on Ways and Means, Labor and Employment, Economic Affairs, Micro, Small and Medium Enterprise Development, and other appropriate committees to conduct an assessment, in aid of legislation, on ways to incentivize green industries with the end in view of providing more jobs and promoting sustainable livelihood.

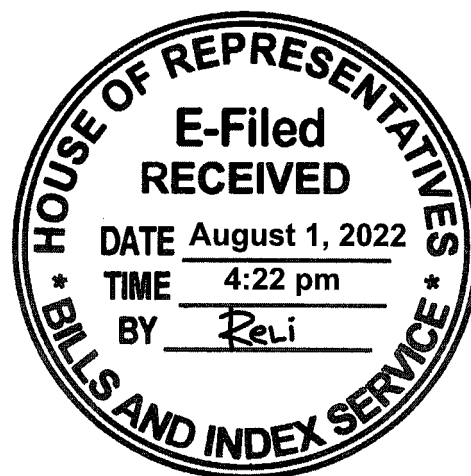
Adopted,


CAMILLE A. VILLAR

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

NINETEENTH CONGRESS
First Regular Session

HOUSE BILL NO. 2894



Introduced by HON. LUIS RAYMUND "LRAY" F. VILLAFUERTE, JR.,
HON. MIGUEL LUIS R. VILLAFUERTE, HON. TSUYOSHI ANTHONY G.
HORIBATA AND HON. NICOLAS ENCISO VIII

EXPLANATORY NOTE

Philippines is described as "ground zero for climate disaster". The World Bank designated the Southeast Asian expanse of 7, 107 islands as one of the world's most "vulnerable" countries in terms of susceptibility to natural disasters attributed to climate change.

Abrupt climate change is not only imminent, it is here. It is consequently necessary to make a significant contribution to the global effort to stabilize greenhouse gas (GHG) concentrations in the atmosphere. Carbon dioxide (CO₂) is one of the most dangerous greenhouse gases. CO₂ stays in the atmosphere for a thousand of years. It traps heat and makes the planet warmer. Major sources of CO₂ emissions from human activities in the Philippines are from burning fuels for electricity, transportation, heat, among others. To illustrate, CO₂ emissions from electricity end heat production in the country has been increasing — total (% of total fuel combustion) was 49.74 as of 2013. Its highest value over the past 42 years was 49.74 in 2013, while its lowest was 25.83 in 1972.

Based on the foregoing, the Philippines must adopt aggressive measures to address the GHG emission crisis. In October 2015, the country submitted its Intended Nationally Determined Contribution (INDO) to the United Nations (UN) where it

Worland, Justin. 2015 December. Philippines; Ground Zero for Climate Disaster. Time magazine. Retrieved from <http://time.com/4137154/philippine-ground-zero-for-climate-disaster/>

The World Bank, Getting a Grip on Climate Change in Philippines, Retrieved from <http://mm.worldbank.org/en/country/philippines/publication/getting-a-grip-on-climate-change-in-the-philippines>

Republic of the Philippines, Intended National Determined Contributions (INDC), 1 October 2015,

Carbon Dioxide Information Analysis Center, Environmental Sciences Division, Oak Ridge National Laboratory, Tennessee, United States, Retrieved from: <http://www.nvindexmundi.com/facts/Philippines/c02-emissions> Republic of the Philippines, Intended Nationally Determined Contributions 1 October 2015.

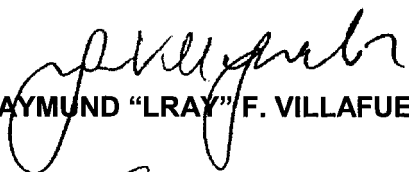
"intends to undertake GHG emissions reduction of about 70% relative to its Business as Usual scenario of 2000-2030- "5 Pursuant to this undertaking, this bill introduces the climate tax — a levy on the level of carbon dioxide emissions from electricity consumption. The CO2 emission shall be measured in kilograms per kilowatt hour. A kilogram of CO2 emission shall be worth One Peso (PhP1.00).

All monies collected under this Act shall be earmarked solely and used exclusively for providing programs that assist communities in adapting to climate change and managing disaster risks; improving the resiliency of critical infrastructure; protecting environmental quality and wildlife; and meeting international commitment made by the Philippines to assist with climate change adaptation and disaster risk reduction and management.

This bill is a first of its kind in the country. It recognizes the unfortunate status quo of the environment and encourages every Filipino to act. The Proceeds of the fund shall be used to explore alternative and cleaner sources of energy, provide better public transportation, and disseminate climate change awareness,

The "Piso Para sa Kalikasan Act" is important not only because it signals our country's commitment to international climate policy but also it sends the important message that a Philippine climate policy is serious end here to Stay. Since the right to a balanced and healthful ecology carries with it the correlative duty to refrain from impairing the environment, it is a paramount obligation of the State to safeguard such right lest such day will come when' all else would be lost and the generations to come shall inherit nothing but a parched earth incapable of sustaining life.

The immediate approval of this bill is earnestly sought.


LUIS RAYMUND "LRAY" F. VILLAFUERTE, JR.


MIGUEL LUIS R. VILLAFUERTE


TSUYOSHI ANTHONY G. HORIBATA


NICOLAS ENCISO VIII

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

NINETEENTH CONGRESS
First Regular Session

HOUSE BILL NO. 2894

Introduced by HON. LUIS RAYMUND “LRAY” F. VILLAFUERTE, JR.,
HON. MIGUEL LUIS R. VILLAFUERTE, HON. TSUYOSHI ANTHONY G.
HORIBATA AND HON. NICOLAS ENCISO VIII

AN ACT
IMPOSING CLIMATE TAX ON ELECTRIC POWER CONSUMPTION

Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. *Short Title.* – This Act shall be known as the “Piso Para sa Kalikasan Act”.

SECTION 2. *Declaration of Policy.* – It is a declared policy that the State shall protect and advance the right of the people to a balanced and healthful ecology in accord with the rhythm and harmony of nature. The State shall also attain and maintain a balance between development and environmental protection

Accordingly, the State shall promote methods that will preserve a healthy environment for future generations and prevent factors that greatly contribute to its destruction.

SECTION 3. *Definition of Terms.* – For purposes of this Act, the following definitions shall apply to the following terms:

- a. Carbon emission or CO₂e means the amount of carbon dioxide emitted to the environment from electricity consumption and vehicle usage.

- b. Climate Tax on Electricity or CTE means the amount imposed on CO₂e from electricity consumption measured in kilograms per kilowatt hour.
- c. Renewable energy means any energy source that is naturally generated over a short time scale and derived directly from the sun (such as thermal, photochemical, and photoelectric), indirectly from the sun (such as wind, hydropower, and photosynthetic energy stored in biomass), or from other natural movements and mechanisms of the environment (such as geothermal and tidal energy). Renewable energy does not include energy resources derived from fossil fuels, waste products from fossil sources, or waste products from inorganic resources.
- d. Person means natural or juridical person.
- e. Residential user means any person who Consumes electricity and receives monthly electric utility bill.

SECTION 4. *Amount of Climate Tax.* – The amount of Climate Tax on Electricity (CTE) shall be equal to One Peso (P1.00) per one kilogram of CO₂e.

SECTION 5. *Coverage and Fees.* – CTE shall be imposed on the monthly electric power consumption per electric utility bill of every Residential user of electric power utilities in proportion to the CO₂ emission generated from electricity consumed, to Wit:

Formula: $E \times 0.553 = CTE$

E is the electricity consumption in kWh;

0.553 is the CO₂ emission in kilogram per kWh of electricity; and

CTE is applicable tax

SECTION 6. *Exemptions.* – Any Residential user shall be exempt from the coverage of this Act provided that:

- a. The monthly electricity bill does not exceed 60 kilowatt hour; or
- b. Any form of Renewable energy is used as a source of electricity.

Provided, further that, Residential Users Shall be issued a certificate from the Department of Energy (DOE) showing utilization of Renewable energy to claim exemption or a refund under Section (b).

SECTION 7. *Disposition of Monies Collected.* – All monies collected under this Act shall be earmarked solely and used exclusively for the following purposes:

- a. Providing programs that assist communities in adapting to climate change and managing/reducing disaster risks;
- b. Improving the resiliency of critical infrastructure;
- c. Protecting environmental quality and wildlife;
- d. Meeting international commitment made by the Philippines to assist with climate change adaptation and disaster risk reduction and management; and
- e. Other programs and/or commitments related to the foregoing purposes and necessary to attain the objectives of this Act.

SECTION 8. *Implementing Rules and Regulations.* – Department of Finance (DOF) in coordination with DOE, the Department of Environment and Natural Resources (DENR) and Department of Budget and Management (DBM) shall promulgate not later than thirty (30) days upon the effectivity of this Act the necessary rules and regulations for its effective implementation.

SECTION 9. *Separability Clause.* – If any section or part of this Act is held unconstitutional or invalid, the other sections or provisions no other affected shall remain in full force and effect.

SECTION 10. *Repealing Clause.* – All laws, decrees, executive orders, rules and regulations, issuances are any part thereof inconsistent with the provisions of this Act, are hereby repealed, amended or modified accordingly.

SECTION 11. *Effectivity Clause.* – This Act shall take effect in fifteen (15) days after publication in the *Official Gazette* or in one (1) newspaper of general circulation in the Philippines.

Approved,

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

NINETEENTH CONGRESS
First Regular Session

HOUSE BILL NO. 3359



Introduced by HON. LUIS RAYMUND "LRAY" F. VILLAFUERTE, JR.,
HON. MIGUEL LUIS R. VILLAFUERTE, HON. TSUYOSHI ANTHONY G.
HORIBATA AND HON. NICOLAS ENCISO VIII

EXPLANATORY NOTE

Under Article II, Section 16 of the 1987 Constitution of the Republic of the Philippines, the State is mandated "to protect and advance the right of the people to a balanced and healthful ecology in accord with the rhythm and harmony of nature." Concretely, the constitutional provision directs the government to craft public policies that promote sustainable and ecologically advantageous programs.

Several studies world-wide recognize that batteries create a particular challenge to the management of solid and other wastes. Batteries usually contain heavy metals, lead acid accumulators, and sulphuric acid which have the potential to cause extensive harm if disposed through either landfills or through incineration.

Alkaline or disposable batteries also come in small dimensions that require more delicate and costlier collection processes from municipal waste streams.

With the use of mobile electronic equipment containing built-in batteries unlikely to decline in the foreseeable future, the continued production, circulation, and constant upgrading of these equipment and their component battery parts also demand more technical, advanced, and expensive public mechanisms for the collection and processing of electronic waste.

To finance these interventions, jurisdictions abroad have sought recourse to the State's power of taxation. In Belgium for example, a general tax is imposed on all kinds of batteries sold without any distinction. Meanwhile, in Italy batteries are taxed according to its mercury, manganese and lead-acid content.

In recent years, ecological taxation is a common instrument used by different State authorities in order to create economic incentives arising from environmental-

friendly activities. This is usually levied on activities or products that are known to be harmful to the environment/ ecology. Underlying this approach is the idea that the change in consumer behavior would feed back into the economic system and eventually change the producer behavior. The overall objective is to reduce pollution and encourage use of alternatives. This kind of policy complements the need for regulatory (command and control) campaigns while enforcing efforts from the producers and consumers to adapt to their behavior.

This Act shall impose an **Ecotax on Rechargeable Batteries** which shall be equal to **one percent (1%)** and **Disposable Batteries and Other Products with similar contents** which shall be equal to **three percent (3%) of the actual sale price** as defined herein. The Ecotax shall cover battery manufacturers, producers and importers.

It is in the interest of the Filipino people to live in a country where advancements in and inclusive access to technology do not pose significant threats to the ecological system.

In view of the foregoing, the immediate approval of this bill is earnestly sought.


LUIS RAYMUND "LRAY" F. VILLAFUERTE, JR.


TSUYOSHI ANTHONY G. HORIBATA


MIGUEL LUIS R. VILLAFUERTE


NICOLAS ENCISO VIII

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

NINETEENTH CONGRESS
First Regular Session

HOUSE BILL NO. 3359

Introduced by **HON. LUIS RAYMUND "LRAY" F. VILLAFUERTE, JR.,**
HON. MIGUEL LUIS R. VILLAFUERTE, HON. TSUYOSHI ANTHONY G.
HORIBATA AND HON. NICOLAS ENCISO VIII

AN ACT IMPOSING ECOTAX ON BATTERIES

Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. Short Title. – This act shall be known as "**BATTERIES ECOTAX ACT**".

SECTION 2. Declaration of Policy. – It is a declared policy that the State shall protect and advance the right of the people to a balanced and healthful ecology in accord with the rhythm and harmony of nature.

Thereby, the State is mandated to create policies that shall reduce environmental pollution, decrease toxicity of waste materials by encouraging recycling and minimizing the disposal of used batteries and other products with similar content that are sold or stored in the Philippines.

The right to a balanced and healthful ecology carries with it the correlative duty to refrain from impairing the environment.

SECTION 3. Definition of Terms. – For purposes of this Act, the following definitions shall apply to the following terms:

- a. **Battery Manufacturer.** – every person, firm or corporation that: (i) produces rechargeable batteries sold or distributed in the Philippines, or packages such batteries for sale in the Philippines, except that if such production or packaging is for a distributor having the right to produce or otherwise package that same brand of battery in the Philippines, then such distributor shall be deemed to be the battery manufacturer, or (ii) imports rechargeable batteries that are sold or distributed in the Philippines.
- b. **Rechargeable battery.** – any rechargeable nickel-cadmium, sealed lead, lithium ion, nickel metal hydride battery, or any other such dry cell battery capable of being recharged, or battery packs containing such batteries, it shall include, but not be limited to, a battery used as the principal electric power source for vehicle, automobile, boat, truck, tractor, golf cart or wheelchair, built in battery or for power back up in an electronic device.
- c. **Disposable battery.** – Or the alkaline type that contains high level of mercury and has zinc and manganese dioxide as electrodes. The alkaline electrolyte used is either potassium or sodium hydroxide. These batteries have a steady voltage offering better energy density and leakage resistance than carbon zinc batteries due to the manganese dioxide anode material, which is purer and denser, thereby reducing the space taken up by internal components only capable of single use.
This shall include alkaline batteries in various sizes ranging from AAA to AA, C, D, 9v and AAAA.
- d. **Other products of similar contents.** – this shall include micro-alkaline cells, button cells that are similar to alkaline/disposable batteries; this shall also include Lithium-ion and lithium-polymer power banks that are similar to rechargeable batteries.

- e. **Government Hospitals and other Health Service Establishments.** – any hospital or institution that provides diagnostic, therapeutic, rehabilitative, and/or other health care services, including but not limited to health centers, medical clinics, ambulatory surgical clinics, dental clinics and laboratories, dialysis centers and other health-related radiation facilities operated and maintained either partially or wholly by national, provincial, municipal or city government or other political subdivision, or by any department, division, board or other agency thereof.
- f. **Export sales.** – this Act shall adopt the definition provided for under Executive Order No. 226 also known as “The Omnibus Investments Code of 1987” as amended, to wit:

“Article 23. "Export sales" shall mean the Philippine port F.O.B. value, determined from invoices, bills of lading, inward letters of credit, landing certificates, and other commercial documents, of exports products exported directly by a registered export producer or the net selling price of export product sold by a registered export producer to another export producer, or to an export trader that subsequently exports the same: Provided, That sales of export products to another producer or to an export trader shall only be deemed export sales when actually exported by the latter, as evidenced by landing certificates or similar commercial documents: Provided, further, That without actual exportation the following shall be considered constructively exported for purposes of this provision: (1) sales to bonded manufacturing warehouses of export-oriented manufacturers; (2) sales to export processing zones; (3) sales to registered export traders operating bonded trading warehouses supplying raw materials used in the manufacture of export products under guidelines to be set by the Board in consultation with the Bureau of Internal Revenue and the Bureau of Customs; (4) sales to foreign military bases, diplomatic missions and other agencies and/or instrumentalities granted tax immunities, of locally manufactured, assembled or repacked products whether paid for in foreign currency or not: Provided, further, That export

sales of registered export trader may include commission income: and Provided, finally, That exportation of goods on consignment shall not be deemed export sales until the export products consigned are in fact sold by the consignee.

Sales of locally manufactured or assembled goods for household and personal use to Filipinos abroad and other non-residents of the Philippines as well as returning Overseas Filipinos under the Internal Export Program of the government and paid for in convertible foreign currency inwardly remitted through the Philippine banking systems shall also be considered export sales.”

SECTION 4. Amount of Ecotax. – The amount of **Ecotax on Rechargeable and Disposable Batteries** shall be equal to one percent (1%) and three percent (3%) of the actual sale price, respectively. **Other products with similar content** shall be taxed on the same percentage accordingly.

SECTION 5. Coverage and Fees. – The *Ecotax* on batteries shall be imposed on the manufacturers, distributors and importers that produce, distribute, and import rechargeable and disposable batteries and other products of similar content.

SECTION 6. Exemptions. – The following sales of batteries shall be exempt from the coverage of this Act:

- a. Export sales;
- b. Purchases made during declared state calamities, disasters and other emergencies; and
- c. Purchases made by Government hospitals and other public health service establishments.

SECTION 7. Disposition of Revenues Collected. – All revenues collected under this Act shall be earmarked solely and used exclusively for the following purposes:

- a. Providing recycling programs and mechanisms for disposed batteries.
- b. Investing on protective measures for the proper disposal of batteries.
- c. Creating mechanisms encouraging the use of rechargeable batteries to reduce the need for disposal.
- d. Strengthening solid waste management programs.
- e. Environmental and health programs of the government.

SECTION 8. *Implementing Rules and Regulations.* – The Department of Finance (DoF) in coordination with the National Solid Waste Management Commission (NSWMC) under the Department of Environment and Natural Resources (DENR), the Department of Trade and Industry (DTI), the Department of Budget and Management (DBM) shall promulgate not later than thirty (30) days upon the effectivity of this Act the necessary rules and regulations for its effective implementation.

SECTION 9. *Separability Clause.* – If any section or part of this Act is unconstitutional or invalid, the other sections or provisions no other affected shall remain in full force and effect.

SECTION 10. *Repealing Clause.* – All laws, decrees, executive orders, rules and regulations, issuances are any part thereof inconsistent with the provisions are hereby repealed, amended or modified accordingly.

SECTION 11. *Effectivity.* – This act shall take effect fifteen (15) days after publication either in the *Official Gazette* or in at least two (2) national newspapers of general circulation.

Approved.