

HOUSE OF REPRESENTATIVES

House Bill No. 15

Introduced by Representative Lorenzo R. Tañada III

EXPLANATORY NOTE

This bill is a long-drawn initiative of various business and labor groups, to name a few - the Federation of the Philippine Industries, the Fair Trade Alliance, the Samahan ng Magsasapatos ng Pilipinas, among others. My office was invited in one of their technical working groups and that was how I became the principal author of this bill originally numbered HB 3715 during the 13th Congress. After several hearings conducted by the Committee on Ways and Means and several days of floor deliberations, the bill was approved on Third Reading by the House of Representatives (HOR) in June 2005. It is unfortunate that despite its early passage in the HOR, the Senate Committee on Ways and Means failed to act on this very important measure. I am therefore refilling this bill, originally entitled "Anti-Smuggling Act of 2005" with the fervent hope that it immediately gets the nod of both chambers with its new title, "**Anti-Smuggling Act of 2007**".

Smuggling has become a pesky problem of our country. Some of us thought that this problem will go away with the accelerated reduction of our tariffs. So fast was the reduction of our tariffs that we went way beyond what we have committed under the WTO. Yet, outright and technical smuggling occur at magnitudes that exposed domestic producers to unfair competition and injured them in the process.

There are various estimates on how much the economy loses with both outright and technical smuggling. We have estimates coming from the Alyansa Agrikultura of about P90 billion to P150 billion by the Fair Trade Alliance and the Federation of Philippine Industries.

Even if we take the low-end estimate, P90 billion is actually about P20 billion more than the expected revenues that we were told the E-VAT would generate. But beyond the foregone revenues, we cannot put value on the jobs that were lost, farmers that lost their livelihoods and the companies that closed as a result of smuggling.

Outright smuggling is something which is known to many - - - There are no documents involved, no import entries are seen...all you see are the goods: scooters, bags of rice, second hand vehicles, garments, shoes, vegetables, etc. being sold at dirt cheap prices as they did not pay any corresponding duties at all. They are simply sneaked in through the

coastlines of the country. With a coastline longer than the United States, truly, the Philippines can be a haven for outright smugglers.

Technical smuggling on the other hand, requires a greater degree of sophistication. There are import documents but the mischief happens through undervaluation, underdeclaration of the volume shipped, diversion of cargo and misclassification.

This bill increases the ridiculously low penalties for both outright and technical smuggling. But beyond that, it establishes preventive measures by providing clearer and more transparent rules for importation AND strengthening the role of the private sector in the prevention of the same.

Transshipment activities likewise provide opportunities for smuggling. This happens when goods that are supposedly in transit and destined for other foreign ports stay in our ports for a while before heading to their final destination. While in-transit in the country, some of the goods are unloaded from the vessel and are similarly sneaked into the domestic market. Two provisions are being put in place to prevent this:

First, an inward foreign manifest is required to be sent in advance before arrival and its publication three days after receipt by the Customs Collector.

Second, a certificate of discharge at the foreign port of destination should be submitted to the Bureau of Customs and/or BIR within five days from actual discharge.

With regard to technical smuggling, preventive provisions can be classified into two: One, the reduction of the discretion of Customs Officials and second, the provision of greater transparency by allowing for greater participation of the private sector in the valuation process.

As far as reducing the discretion of Customs Officials, two provisions **were added in the Tariff and Customs Code**:

First, two additional members of the valuation and classification review committee (VCRC) are added: one recommended by the Department of Trade and Industry or the Department of Agriculture depending on the type of good that is coming in, and another member from the private sector representing the industry affected. The VCRC is currently composed of at least 3 members at every port – the District Collector, the Deputy Collector for Assessment and the Chief of the Formal Entry Division. They are all Customs Officials. Providing for two additional members removes the sole discretion of the Customs Officials in determining values.

Two, a new section in the Tariff and Customs Code is added, Section 2503-A. It talks about the non-imposition of surcharge in cases when the declared or entered classification is based on rulings by the Tariff Commission. This new provision further removes the discretion of the Customs Collector.

As far as strengthening the role of the private sector and industry association, we have three provisions:

One, the use of revision orders as a third screen in detecting undervaluation. The revision order should be based on the latest values of a product and drawn up after consultation with industry representatives to test the truthfulness and accuracy of a given value declaration.

Two, documents, books and records of accounts concerning the operations of customs bonded warehouses shall be made available, on demand by the Secretary of Finance, to the Collector or the industry association or the sector that might be affected by its operation, for examination and audit.

And three, any affected industry may post a letter of credit or surety bond in favor of the Bureau of Customs equal to twice the declared value of the goods that are being brought in inclusive of duties, taxes, fees and other charges to assist the government to compulsory acquire undervalued goods.

There are other provisions added on to the Tariff and Customs Code such as the modes of disposition of smuggled goods, among others.

But worth mentioning is the creation and institutionalization of a special body under the Office of the President tasked to curb smuggling. It is composed of heads of relevant government enforcement agencies as well as representatives from the private sector.

I strongly feel that this bill is what is most needed by our economy, not just to beef up government coffers with revenues from increased customs collections but more importantly, to ensure that our industries are exposed to fair competition - fostering greater economic activity, job preservation and creation.

Immediate passage of this measure into law is therefore fervently prayed for.

Original Signed
HON. LORENZO R. TAÑADA III
Representative
4th District, Quezon

Date Filed: 2 July 2007, 8 AM

HOUSE OF REPRESENTATIVES

House Bill No. 15

Introduced by Representative Lorenzo R. Tañada III

AN ACT AMENDING CERTAIN PROVISIONS OF PRESIDENTIAL DECREE NO. 1464, OTHERWISE KNOWN AS THE TARIFF AND CUSTOMS CODE OF THE PHILIPPINES, AS AMENDED, AND FOR OTHER PURPOSES.

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

Section 1. *Short Title.* – This Act shall be known and cited as the "Anti-smuggling Act of 2007."

Section 2. Section 1005 of the Tariff and Customs Code of the Philippines, as amended, is hereby further amended to read as follows:

Sec. 1005. Manifest Required of Vessel From Foreign Port. — Every vessel from a foreign port must have on board a complete manifest of all its cargo.

All of the cargo intended to be landed at a port in the Philippines must be described in separate manifests for each port of call therein. Each manifest shall include the port of departure and the port of delivery with the marks, numbers, quantity and description of the packages and the names of the consignees thereof. Every vessel from a foreign port must have on board complete manifests of passengers and their baggage, in the prescribed form, setting forth their destination and all particulars required by the immigration laws; and every such vessel shall have prepared for presentation to the proper customs official upon arrival in ports of the Philippines a complete list of all sea stores then on board. If the vessel does not carry cargo or passengers the manifest must show that no cargo or passenger, as the case may be, is carried from the port of departure to the port of destination in the Philippines.

A cargo manifest shall in no case be changed or altered after entry of the vessel, except by means of an amendment by the master, consignee or agent thereof, under oath, and attached to the original manifest: *Provided, however,* That after the invoice and/or entry covering an importation have been received and recorded in the office of the appraiser, no amendment of the manifest shall be allowed, except when it is obvious that a clerical error or any other discrepancy has been committed in the preparation of the manifest, without any fraudulent intent, discovery of which could not have been made until after examination of the importation has been completed. Prior to release of the cargo, the veracity of the amendment shall be examined by the Commissioner of Customs for the purpose of invoking penal provision under Sections 2503 and 3602 of this Act.

Section 3. Section 1007 of the Tariff and Customs Code of the Philippines, as amended, is hereby further amended to read as follows:

Sec. 1007. Manifests for Auditor and Collector — Papers to be Deposited with Consul. — Immediately after the arrival of a vessel from a foreign port, the master shall deliver or mail to the Auditor General, Manila, a copy of the cargo manifest properly indorsed by the boarding officer, and within twenty-four hours after arrival, he shall present to the Collector the original copy of the cargo manifest and, for inspection, the ship's register or other document in lieu thereof, together with the clearance and other papers granted to the vessel at the port of departure for the Philippines.

Within three (3) days from receipt of the cargo manifest from the master, the Collector shall post copies thereof at a bulletin board for two (2) consecutive weeks.

Section 4. Section 1901 of the Tariff and Customs Code of the Philippines, as amended, is hereby further amended to read as follows:

Section 1901. Establishment and Supervision of Warehouses. — When the business of the port requires such facilities, the Collector subject to the approval of the Commissioner shall designate and establish a maximum of one hundred (100) warehouses accredited by the industry association or industry sector affected and sought to be serviced by the bonded warehouse, for use as public and private bonded warehouses, sheds or yards, or for other special purposes.

All such warehouses and premises shall be subject to the supervision of the Collector, who shall impose such conditions as may be deemed necessary for the protection of the revenue and of the articles stored therein.

Section 5. A new Section to be known as Section 1910 is hereby inserted in Part I, Title V, Book II of the Tariff and Customs Code of the Philippines, as amended, which shall read as follows:

Section 1910. Enforcement. Customs officers shall conduct spot checks and periodic audits to ensure applicable customs laws and regulations are followed by bonded facilities.

The following acts shall be deemed as smuggling punishable under Section 3601 and 3602 of this Code:

- (a) Breaking of Customs seals or unauthorized removal of articles from bonded warehouses;
- (b) Submission of incorrect or false information by the bonded warehouse;
- (c) Warehousing of the following prohibited warehouse shipments:
 1. Fibers, yarns, fabrics and accessories for the manufacture of garments.
 2. Finished articles, without exception.
 3. Articles not authorized for importation or in excess of the volume and quantity allowed under the license of the custom bonded warehouse.
 4. Prohibited articles, and regulated articles without the corresponding clearance and/or import authority duly issued by a competent authority.
- (d) Unauthorized transfers from the Customs zone of warehousing articles imported by the bonded warehouse;
- (e) Unauthorized withdrawal from bonded warehouses without payment of duties and taxes.
- (f) Failure to liquidate imported articles under bond within thirty (30) days from withdrawal from the bonded warehouse.
- (g) Failure to pay duties and taxes on the remaining (not exported) imported materials within thirty (30) days from lapse of the period for re-exportation.

Importations made in violation of the above provisions in this Section shall *ipso facto* be forfeited in favor of the Government to be disposed of pursuant to the provisions of this Code.

Section 6. A new Section to be known as Section 1911 is hereby inserted in Part I, Title V, Book II of the Tariff and Customs Code of the Philippines, as amended, which shall read as follows:

Section 1911. Verification by the Commissioner. — A careful account shall be kept by the Collector of all articles delivered by him to any bonded warehouse, and a sworn monthly return, verified by the customs official in charge, shall be made by the bonded warehouse containing a detailed statement of all imported articles stored therein.

All documents, books and records of accounts concerning the operation of any bonded warehouse shall, upon demand, be made available to the Collector or his representative or the industry association or industry sector affected and sought to be serviced by the bonded warehouse, for examination and/or audit

Section 7. Section 2003 of the Tariff and Customs Code of the Philippines, as amended, is hereby further amended to read as follows:

Section 2003. Procedure for Withdrawal. — Articles received into such bonded manufacturing warehouse or articles manufactured therein may be withdrawn or removed therefrom for direct shipment and for immediate exportation in bond to foreign countries under the supervision of the proper official, who shall certify to such shipment and exportation, or lading for immediate exportation as the case may be, describing the articles by their mark or otherwise, the quantity, the date of exportation and the name of the vessel or aircraft: *Provided*, That the waste and by-products incident to the processes of manufacture in said bonded warehouse may be withdrawn for domestic consumption upon payment of duty equal to the duty which would be assessed and collected pursuant to law as if such waste or by-products were imported from a foreign country: *Provided, further*, That all waste materials may be destroyed under government supervision. All labor performed and services rendered under these provisions shall be under the supervision of a proper customs official and at the expense of the manufacturer.

Violation of the foregoing provision shall be deemed as smuggling punishable under Section 3601 and 3602 of this Code:

The articles subject of the violation shall *ipso facto* be forfeited in favor of the Government to be disposed of pursuant to the provisions of this Code.

Section 8. Section 2308 of the Tariff and Customs Code of the Philippines, as amended, is hereby further amended to read as follows:

Section 2308. Protest and Payment upon Protest in Civil Matters. — When a ruling or decision of the Collector is made whereby liability for duties, fees, or other money charge is determined, except the fixing of fines in seizure cases, the party adversely affected or the industry association or industry sector affected by the adverse ruling may protest such ruling or decision by presenting to the Collector at the time when payment of the amount claimed to be due the Government is made, or within thirty days thereafter, a written protest setting forth his objections to the ruling or decision in question, together with the reasons therefor. No protest shall be considered unless payment of the amount due after final liquidation has first been made.

Section 9. A new Section to be known as Section 2308-A is hereby inserted in Part I, Title VI, Book II of the Tariff and Customs Code of the Philippines, as amended, which shall read as follows:

Section 2308-A. Genuine valuation issues shall be coursed through a Valuation and Classification Review Committee (VCRC) directly under the Chairmanship of the respective District Collector of customs.

From among the members of the VCRC, two (2) members shall come from the public sector, each chosen from among the recommendees of the Department of Trade and Industry and the Department of Agriculture.

Section 10. Section 2311 of the Tariff and Customs Code of the Philippines, as amended, is hereby further amended to read as follows:

Section 2311. Samples to be Furnished by Protesting Parties. — If the nature of the articles permit, importers or the industry association or industry sector filing protests involving questions of fact must, upon demand, supply the Collector with samples of the articles which are the subject matter of the protests. Such samples shall be verified by the custom official who made the classification against which the protests are filed.

Section 11. Section 2317 of the Tariff and Customs Code of the Philippines, as amended, is hereby further amended to read as follows:

"Section 2317. Government's Right of Compulsory Acquisition. — In order to protect government revenues against the undervaluation of goods subject to *ad valorem* duty, the Commissioner of Customs may acquire imported goods under question for a price equal to their declared customs value plus any duties already paid on the goods, payment for which shall be made within ten (10) working days from issuance of a warrant signed by the Commissioner of Customs for the acquisition of such goods.

Any industry association or industry sector may likewise post a letter of credit in favor of the Bureau in the amount of two hundred percent (200%) of the declared customs value of the goods under question, in which case the Commissioner of Customs shall acquire such imported goods, inclusive of any duties already paid on the goods, at a price equal to two hundred percent (200%) of the declared customs value, payment for which shall be made within ten (10) working days from issuance of a warrant signed by the Commissioner of Customs for the acquisition of such goods.

An importer who is dissatisfied with a decision of the Commissioner of Customs pertaining to this section may, within twenty (20) working days after the date on which notice of the decision is given, appeal to the Secretary of Finance and thereafter if still dissatisfied, to the court of Tax Appeals as provided for in Section 2402 of the Tariff and Customs Code of the Philippines, as amended.

Where no appeal is made by the importer, or upon reaffirmation of the commissioner's decision during the appeals process, the Bureau of Customs or its agent shall sell the acquired goods pursuant to existing laws and regulations. In cases where compulsory acquisition was initiated by the industry association or industry sector, the Commissioner shall claim on the letter of credit and release the acquired goods to the industry association or industry sector which posted the bond.

Nothing in this Section limits or affects any other powers of the Bureau of Customs with respect to the disposition of the goods or any liability of the importer or any other person with respect to an offense committed in the importation of the goods."

Section 12. Section 2503 of the Tariff and Customs Code of the Philippines, as amended, is hereby further amended to read as follows:

"Sec. 2503. Undervaluation, Misclassification and Misdeclaration in Entry. — When the dutiable value of the imported articles shall be so declared and entered that the duties, based on the declaration of the importer on the face of the entry, would be less by ten percent (10%) than should be legally collected, or when the imported articles shall be so described and entered that the duties based on the importer's description on the face of the entry would be

less by ten percent (10%) than should be legally collected based on the tariff classification, or when the dutiable weight, measurement or quantity of imported articles is found upon examination to exceed by ten percent (10%) or more than the entered weight, measurement or quantity, a surcharge shall be collected from the importer in an amount of not less than the difference between the full duty and the estimated duty based upon the declaration of the importer, nor more than twice of such difference: *Provided*, That an undervaluation, misclassification and/or misdeclaration of more than thirty percent (30%) between the value, weight, measurement, or quantity declared in the entry, and the actual value, weight, quantity, or measurement shall constitute a *prima facie* evidence of fraud penalized under Section 2530 and 3602 of this Code: *Provided, further*, That any misdeclared or undeclared imported articles/items found upon examination shall ipso facto be forfeited in favor of the Government to be disposed of pursuant to the provisions of this Code.

Section 13. A new Section to be known as Section 2503-A is hereby inserted in Part 4, Title VI, Book II of the Tariff and Customs Code of the Philippines, as amended, which shall read as follows:

“Sec. 2503-A. Non-Imposition of Surcharge – Exemption from the Surcharge shall be allowed only in cases when the declared or entered classification is based on rulings by the Tariff Commission pursuant to Section 1313-a of this Code: *Provided*, That the description of the article is found correct upon examination and provided further, that based on the result of the examination, the article is found essentially the same as that described in the ruling.

Section 14. Section 3601 of the Tariff and Customs Code of the Philippines, as amended, is hereby further amended to read as follows:

“SEC. 3601. Unlawful Importation. - Any person who shall fraudulently import or bring into the Philippines, or assist in so doing, any article, contrary to law, or shall receive, conceal, buy, sell, or in any manner facilitate the transportation, concealment, or sale of such article after importation, knowing the same to have been imported contrary to law, shall be guilty of smuggling and shall be punished with:

1. A fine of not less than three hundred thousand pesos nor more than five hundred thousand pesos and/or imprisonment of Prision Correccional, if the appraised value, to be determined in the manner prescribed under this Code, including duties and taxes, of the article unlawfully imported does not exceed one hundred thousand pesos;
2. A fine of not less than five hundred thousand pesos nor more than eight hundred thousand pesos and/or imprisonment of Prision Mayor, if the appraised value, to be determined in the manner prescribed under this Code, including duties and taxes, of the article unlawfully imported exceeds one hundred thousand pesos but does not exceed one million pesos ;
3. A fine of not less than eight hundred thousand pesos nor more than one million pesos and/or imprisonment of Reclusion Temporal, if the appraised value, to be determined in the manner prescribed under this Code, including duties and taxes, of the article unlawfully imported exceeds one million pesos but does not exceed five million pesos ;
4. A fine of not less than one million pesos nor more than two million pesos and imprisonment of Reclusion Perpetua, if the appraised value, to be determined in the manner prescribed under this Code, including duties and taxes, of the article unlawfully imported exceeds five million pesos .

In applying the above scale of penalties, if the offender is an alien, he shall be deported after serving the sentence without further proceedings for deportation. If the offender is a government official or employee, the penalty next higher in degree shall be imposed, in addition to the penalty of perpetual disqualification from public office, to vote and to participate in any public election.

When, upon trial for violation of this section, the defendant is shown to have had possession of the article in question, possession shall be deemed sufficient evidence to authorize conviction unless the defendant shall explain the possession to the satisfaction of the court: Provided, however, That payment of the tax due after apprehension shall not constitute a valid defense in any prosecution under this section.”

Section 15. Section 3602 of the Tariff and Customs Code of the Philippines, as amended, is hereby further amended to read as follows:

“SEC. 3602. Various Fraudulent Practices Against Customs Revenue. – Any person who makes or attempts to make any entry of imported or exported article by means of any false or fraudulent invoice, declaration, affidavit, letter, paper or by any means of any false statement, written or verbal, or by any means of any false or fraudulent practice whatsoever, or knowingly effects any entry of goods, wares or merchandise, at less than the true weight or measure thereof or upon a false classification as to quality or value, or by the payment of less than the amount legally due, or knowingly and willfully files any false or fraudulent entry or claim for the payment of drawback or refund of duties upon the exportation of merchandise, or makes or files any affidavit, abstract, record, certificate or other document, with a view to securing the payment to himself or others of any drawback, allowance, or refund of duties on the exportation of merchandise, greater than that legally due thereon, or who shall be guilty of any willful act or omission shall, for each offense, be guilty of technical smuggling and shall be punished with:

1. A fine of not less than three hundred thousand pesos nor more than five hundred thousand pesos and imprisonment of Prision Correccional, if the difference between the value, weight, measurement, or quantity declared in the entry and the actual value, weight, quantity, or measurement of the article unlawfully imported does not exceed one hundred thousand pesos;
2. A fine of not less than five hundred thousand pesos nor more than eight hundred thousand pesos and imprisonment of Prision Mayor, if the difference between the value, weight, measurement, or quantity declared in the entry and the actual value, weight, quantity, or measurement of the article unlawfully imported exceeds one hundred thousand pesos but does not exceed one million pesos;
3. A fine of not less than eight hundred thousand pesos nor more than one million pesos and imprisonment of Reclusion Temporal, if the difference between the value, weight, measurement, or quantity declared in the entry and the actual value, weight, quantity, or measurement of the article unlawfully imported exceeds one million pesos but does not exceed five million pesos;
4. A fine of not less than one million pesos nor more than two million pesos and imprisonment of Reclusion Perpetua, if the difference between the value, weight, measurement, or quantity declared in the entry and the actual value, weight, quantity, or measurement of the article unlawfully imported exceeds five million pesos.

In applying the above scale of penalties, if the offender is an alien, he shall be deported after serving the sentence without further proceedings for deportation. If the offender is a government official or employee, the penalty next higher in degree shall be imposed in addition to the penalty of perpetual disqualification from public office, to vote and to participate in any public election.

Section 16. Section 201 of the Tariff and Customs Code of the Philippines, as amended, is hereby further amended to read as follows:

x x x

If in the course of determining the dutiable value of imported goods, it becomes necessary to delay the final determination of such dutiable value, the importer shall nevertheless be able to secure the release of the imported goods upon the filing of a sufficient guarantee in the form of a surety bond, a deposit, cash or some other appropriate instrument in an amount equivalent to the imposable duties and taxes on the imported goods in question conditioned upon the payment of customs duties and taxes for which the imported goods may be liable: *Provided, however,* That goods, the importation of which is prohibited by law shall not be released under any circumstance whatsoever.

Nothing in this Section shall be construed as restricting or calling into question the right of the Collector of Customs to satisfy himself as to the truth or accuracy of any statement, document or declaration presented for customs valuation purposes. When a declaration has been presented and where the customs administration has reason to doubt the truth or accuracy of the particulars or of documents produced in support of this declaration, the customs administration may ask the importer to provide further explanation, including documents or other evidence, that the declared value represents the total amount actually paid or payable for the imported goods, adjusted in accordance with the provisions of Subsection (A) hereof.

Reference information obtained from Revision Orders shall be used to test the truthfulness and accuracy of a given value declaration. A value declaration which falls outside of the value range of Revision Orders shall trigger a valuation query on the applicability of the method of valuation used by the importer, in which case the valuation issue shall be decided on the appropriate method of valuation prescribed under Section 201 of this Act.

If, after receiving further information, or in the absence of a response, the customs administration still has reasonable doubts about the truth or accuracy of the declared value, it may, without prejudice to an importer's right to appeal pursuant to Article 11 of the World Trade Organization Agreement on customs valuation, be deemed that the customs value of the imported goods cannot be determined under Method One. Before taking a final decision, the Collector of Customs shall communicate to the importer, in writing if requested, his grounds for doubting the truth or accuracy of the particulars or documents produced and give the importer a reasonable opportunity to respond. When a final decision is made, the customs administration shall communicate to the importer in writing its decision and the grounds therefor."

Section 17. A new Section to be known as Section 713 is hereby inserted in Part 1, Title I, Book II of the Tariff and Customs Code of the Philippines, as amended, which shall read as follows:

There is hereby created the Office of the Anti-Smuggling Presidential Adviser under the Office of the President. Its principal mission is to provide advice and recommendation to the President on matters relating to acts contrary to this Act, as amended, committed on a large scale or by criminal syndicates, and to ensure that there is a national campaign against smuggling wherein all involved law enforcement and counteraction agencies are operating as part of an integrated and coordinated pro-active effort. Based on guidelines issued by the President, the Presidential Adviser shall formulate policies, develop strategies, and execute programs of action for a consolidated effort to preempt, prevent and suppress smuggling, arrest smugglers and their accessories and cause their speedy prosecution.

- a. Acts contrary to this Act, as amended, shall be deemed to be committed on a large scale when these acts involve the importation of goods or contraband with a determinable value of at least Five Million Pesos (P5,000,000.00); and
- b. Acts contrary to this Act, as amended, shall be deemed to be committed by a syndicate when carried out by a group of three (3) or more persons conspiring and/or confederating with one another in carrying out these unlawful acts.

Section 18. Rules and Regulations. - The Secretary of Finance shall, upon the recommendation of the Commissioner of Customs, promulgate the necessary rules and regulations for the effective implementation of this Act.

Section 19 Repealing Clause. - All laws, decrees, executive orders, rules and regulations and other issuances or parts thereof which are inconsistent with this Act are hereby repealed or modified accordingly.

Section 20. Effectivity. - This Act shall take effect fifteen (15) days after its publication in the *Official Gazette* or in any two (2) newspapers of general circulation, whichever date comes earlier.