



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
Quezon City

Date: JUL 02 2020

REVENUE MEMORANDUM CIRCULAR NO. 66-2020

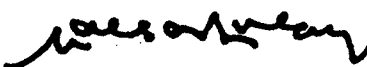
**SUBJECT: Circularizing Republic Act No. 11364, entitled "An Act Reorganizing and Strengthening the Cooperative Development Authority, Repealing for the Purpose Republic Act No. 6939, Creating the Cooperative Development Authority"**

**TO: All Internal Revenue Officials, Employees and Others Concerned**

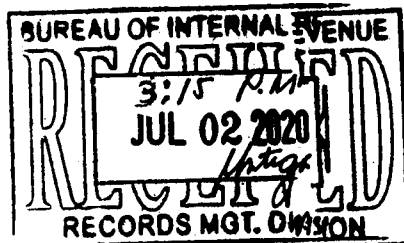
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For the information and guidance of all internal revenue officials, employees and others concerned, attached as Annex "A" hereof is the copy of Republic Act No. 11364, entitled "An Act Reorganizing and Strengthening the Cooperative Development Authority, Repealing for the Purpose Republic Act No. 6939, Creating the Cooperative Development Authority".

All internal revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.

  
**CAESAR R. DULAY**  
Commissioner of Internal Revenue  
035596

K-1 - BKTD



S. No. 2063  
H. No. 9051

Republic of the Philippines  
Congress of the Philippines  
Metro Manila

Seventeenth Congress

Third Regular Session

Begun and held in Metro Manila, on Monday, the twenty-third  
day of July, two thousand eighteen.

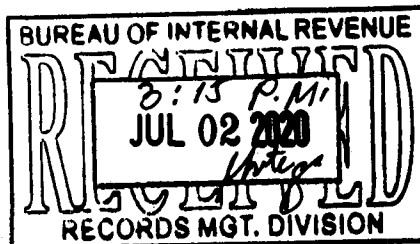
[ REPUBLIC ACT NO. 11364 ]

AN ACT REORGANIZING AND STRENGTHENING THE  
COOPERATIVE DEVELOPMENT AUTHORITY,  
REPEALING FOR THE PURPOSE REPUBLIC ACT  
NO. 6939, CREATING THE COOPERATIVE  
DEVELOPMENT AUTHORITY

*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 “Cooperative Development Authority Charter of 2019”.

SEC. 2. *Declaration of Policy.* – It is hereby declared the  
policy of the State to promote the viability and growth of  
cooperatives as instruments of equity, social justice and  
economic development and to create an agency, in fulfillment  
of the mandate in Section 15, Article XII of the 1987  
Constitution.



The State recognizes cooperatives as associations organized for the economic and social betterment of their members, operating business enterprises based on mutual aid, and founded upon internationally accepted cooperative principles and practices. The State also recognizes the Cooperative Development Authority as primarily responsible for the institutional development and regulation of cooperatives through partnership with the cooperative sectors and the academe. Accordingly, the State recognizes the right of the cooperatives to initiate and foster within their own ranks cooperative promotion, organization, training, information gathering, audit and support services, with government assistance where necessary.

In furtherance of this policy, the National Economic and Development Authority (NEDA) and the Department of Trade and Industry (DTI) shall include the promotion of growth and expansion of cooperatives as major and indispensable components of national development plans. The Department of Finance (DOF) and the Department of Budget and Management (DBM) shall provide the mechanism to ensure availability of resources to implement such plans.

The government and all its branches, subdivisions, instrumentalities and agencies shall continue to provide technical guidance, financial assistance and other services to enable the cooperatives to develop into viable and responsive economic enterprises towards a strong cooperative movement, free from condition which infringes upon the objectives and character of cooperatives. The State shall, except as provided in this Act, maintain the policy of noninterference in the management and operations of cooperatives.

SEC. 3. *Cooperative Development Authority (CDA)*. – The CDA created under Republic Act No. 6939, hereinafter referred to as the Authority, is hereby strengthened and reorganized to carry out the provisions of this Act and those of Republic Act No. 6938, as amended by Republic Act No. 9520, otherwise known as the “Philippine Cooperative Code of 2008”.

The Authority shall have its head office in the National Capital Region (NCR), and shall maintain the existing sixteen (16) extension offices. In the case of the NCR, the same shall be comprised of field district offices and shall maintain offices and branches in such other places as the proper conduct of its business shall require.

The Authority shall be an agency attached to the DTI for policy and program coordination for cooperatives.

SEC. 4. *Powers, Functions and Responsibilities*. – The Authority shall have the following powers and functions:

(a) Develop and formulate, in consultation with the cooperative sector and other concerned institutions, appropriate regulations, standards, rules, orders, guidelines and/or circulars to implement this Act and Republic Act No. 9520 to ensure the effective and sound operation of cooperatives;

(b) Formulate, adopt and implement integrated and comprehensive plans and programs on cooperative development consistent with the national policy on cooperatives and establish an integrated framework on cooperative development for all government agencies;

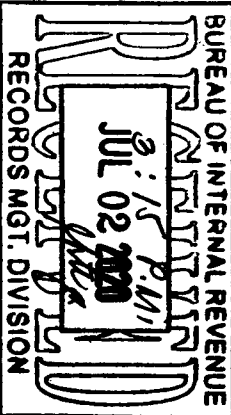
(c) Register all cooperatives including amendments to the Articles of Cooperation and Bylaws (ACBL), division, merger, and consolidation;

(d) Authorize the establishment of branches and satellite offices of cooperatives;

(e) Issue Certificate of Recognition to organized Laboratory Cooperatives;

(f) Exercise supervision and jurisdiction over all types and categories of cooperatives registered with the Authority;

(g) Require the submission of annual reports, audited financial statements, and such reports in compliance with Republic Act No. 9520, in such forms as may be prescribed by the Authority;



(h) Create an information system from the reports and other documents submitted by cooperatives;

(i) Promulgate and issue guidelines on the specific use and utilization of statutory funds and obligations that will achieve the real intent and spirit of establishing such funds and obligations for the benefit of the cooperatives and communities they serve;

(j) Prescribe and collect reasonable fees, fines or charges in the performance of its registration and regulatory functions;

(k) Require registered cooperatives to develop business continuity plans to address all kinds of risks;

(l) Grant awards, recognition and incentives to cooperatives, cooperative leaders and partners;

(m) Administer all grants and donations exclusively intended for cooperatives coursed through the Authority for cooperative development, without prejudice to the right of cooperatives to directly receive and administer such grants and donations upon agreement with the grantors and donors thereof;

(n) Conduct regular inspection or examination of a cooperative in accordance with the rules and regulations promulgated by the Authority and, when deemed necessary, conduct examination and investigation to protect the interest and welfare of the members of cooperatives and the general public.

For this purpose, cooperative federations, unions, local government units (LGUs), cooperative development offices (CDOs), cooperative federations and unions, and the alliance of cooperatives representing all types and categories of cooperatives as the consultative and coordinating body of the Authority, may be requested by the Authority to assist in the inspection and examination of a cooperative;

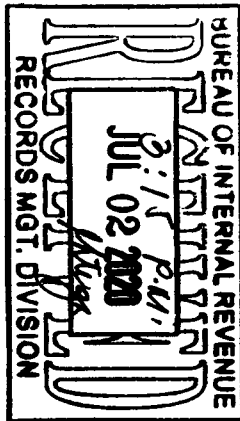
(o) Develop and conduct management and training programs that will provide members of cooperatives with the entrepreneurial capabilities, managerial expertise, and technical skills required for efficient operation of their cooperatives and inculcate in them the true spirit of cooperativism and provide, when necessary, technical and professional assistance to ensure the viability and growth of cooperatives with special concern for agrarian reform, agriculture, fishery and the economically depressed sectors;

(p) Conduct investigations, file necessary charges, discipline, suspend and/or remove erring officers and members of the cooperative for violation of cooperative laws, rules, regulations, issuances of the Authority, the ACBL, after due process, and direct the general assembly to replace the suspended/removed officers, in accordance with the rules and regulations as may be promulgated by the Authority;

(q) Order the suspension or cancellation of the Certificate of Registration of cooperatives and/or the revocation of the Letter of Authority and/or Certificate of Authority to establish and operate satellite or branch offices, respectively, after due notice and hearing for noncompliance with lawful orders, rules and regulations of the Authority, including the ACBL of the cooperative subject to the conditions as defined in the implementing rules and regulations (IRR) of this Act;

(r) Order the dissolution and liquidation of cooperatives as well as the transfer of all or substantially all of their assets and liabilities;

(s) Compel the cooperative to call a general or representative assembly, as deemed necessary, under the supervision of the Authority with the participation of their respective cooperative federations or unions, subject to the criteria or conditions to be defined in the IRR issued for this purpose;



(t) Hear and decide inter-cooperative and intra-cooperative disputes, controversies and/or conflicts, without prejudice to filing of civil and/or criminal cases by the parties concerned before the regular courts: *Provided*, That all decisions of the Authority are appealable directly to the Court of Appeals;

(u) Adopt and implement a dispute resolution mechanism that will settle conflicts between and among members, officers, and directors of cooperatives, and between and among cooperatives in accordance with Article 137 of Republic Act No. 9520, which amended Republic Act No. 6938, and Republic Act No. 9285, otherwise known as the "Alternative Dispute Resolution Act of 2004". However, in case of election related issues, the aggrieved party may elevate the case for adjudication to the Authority without undergoing through the alternative dispute resolution;

(v) Issue cease and desist orders to cooperatives and responsible parties specified under Article 137 of Republic Act No. 9520, and such other orders and notices to preserve the assets and documents of the cooperatives subject of the dispute or litigation;

(w) Issue *subpoena ad testificandum* and *subpoena duces tecum* for the parties to appear and produce documents in any proceedings of the Authority and in appropriate cases, order the examination of all documents, papers, files and records of any cooperative or person under investigation as may be necessary for the proper disposition of cases before it;

(x) Cite for contempt any person guilty of misconduct in the presence of the Authority which seriously interrupts any hearing or inquiry and impose a fine of not more than Five thousand pesos (P5,000.00) or imprisonment of not more than ten (10) days, or both. Acts constituting indirect contempt as defined under Rule 71 of the Rules of Court shall be punished in accordance with the said Rule;

(y) Implement and enforce its decision and orders with the assistance of deputized law enforcement agencies or the LGU concerned as may be necessary;

(z) Recognize sectoral apex organizations and a national alliance representing all types and categories of cooperatives which shall function as the overall consultative and coordinating body with the Authority, for this purpose, the pertinent provisions of Republic Act No. 9520 are hereby amended accordingly, and the Authority shall issue the necessary IRR for this provision;

(aa) Establish a consultative mechanism consistent with Section 18 of this Act in order to provide the cooperative sector a system to ensure participation on matters concerning government plans, programs, and policies affecting cooperatives;

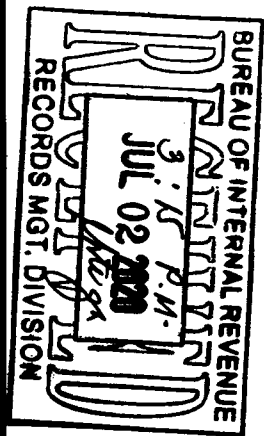
(bb) Coordinate with the provincial, city, or municipal cooperative offices the adoption and implementation of national plans, programs and policies on cooperative development, and to establish partnership in the promotion, organization, and development of cooperatives within the jurisdiction of the LGUs;

(cc) Establish the formation and organization of cooperative development councils in the national, regional, provincial, city and municipal levels in order to provide the cooperative movement a system for policy consultation and program coordination in accordance with the guidelines to be prescribed by the Authority;

(dd) Collaborate with concerned agencies that can provide technical, professional, and marketing assistance including trainings on transfer of technology to ensure the viability, growth, competitiveness and innovativeness of cooperatives giving special concern to agrarian reform, agriculture, fishery and the economically depressed sectors;

(ee) Provide assistance on cooperative product development and facilitate their marketing both in the domestic and international market in coordination with the concerned agencies;

(ff) Designate a representative in the Regional Development Council (RDC) and in its sectoral committees, as a regular voting member thereof;



(gg) Establish linkages with the academe and other institutions, both local and international, for education, training and research for cooperatives;

(hh) Formulate, adopt and implement an educational and technological exchange program both in domestic or international levels;

(ii) Formulate, adopt and implement, in a manner consistent with Section 17 of this Act, a standard of training for cooperative officers or members which shall focus on basic cooperative principles and values, good governance, business and entrepreneurial management, human resource management, risk management, conflict management, and technical skills required for the efficient and effective operations of the cooperatives;

(jj) Establish and maintain a continuing educational and capability building program for the Authority; and

(kk) Exercise such other powers and functions as may be necessary to implement the provisions of this Act and of Republic Act No. 9520.

SEC. 5. *The Board of Directors.* — The Authority shall have a Board of Directors, which shall be the collegial policy-making body of the Authority. It shall be composed of the Chairperson, with the rank and privilege of an Undersecretary, and six (6) Members of the Board, with the rank and privilege of an Assistant Secretary, all of whom shall be appointed by the President of the Philippines and chosen among the nominees from the cooperative sector. There shall be one (1) board of director from each of the following cluster of cooperatives:

(a) Credit and Financial Services, Banking, and Insurance;

(b) Consumers, Marketing, Producers, and Logistics;

(c) Human Services: Health, Housing, Workers, and Labor Service;

(d) Education and Advocacy;

(e) Agriculture, Agrarian, Aquaculture, Farmers, Dairy, and Fisherfolk; and

(f) Public Utilities: Electricity, Water, Communications, and Transport.

The Secretaries of the DTI and the Department of the Interior and Local Government (DILG) shall serve as *ex officio* Members of the Board and may designate an alternate in a permanent capacity with a rank of at least an Assistant Secretary and whose acts shall be considered as that of the principal.

As far as practicable, there shall be at least one (1) lawyer Member of the Board, and gender balance shall be observed in the membership of the Board.

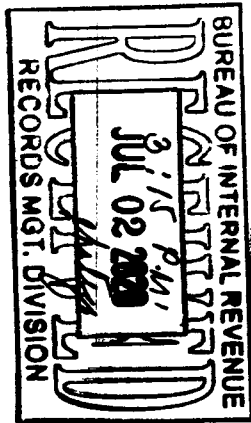
SEC. 6. *Powers and Functions of the Board.* — The Board as a collegial body shall be responsible for policy formulation, strategic planning and direction setting of the agency and shall exercise the following powers and functions:

(a) Formulate policies, rules and regulations consistent with the provisions of Republic Act No. 9520 and this Act;

(b) Adopt IRR for the conduct of the internal operations of the Authority;

(c) Organize the operating structure and functions of the Authority;

(d) Approve the work and financial plan of the Authority;



(e) Approve annual, medium-term and long-term cooperative development plans of the Authority consistent with the overall socioeconomic development policy of the national government;

(f) Provide overall direction to the Authority, defining the respective roles of the national government agencies (NGAs), LGUs, people's organizations, private sector and nongovernment organizations (NGOs) in the promotion and development of the cooperative sector;

(g) Conduct regular policy consultations with the cooperative sector, government agencies, LGUs, people's organizations, private sector, NGOs, and other stakeholders on the Authority's policies, programs and initiatives;

(h) Decide cases involving cooperatives that are submitted to the Board for resolution;

(i) Authorize the Chairperson or the Administrator to enter into contracts or agreements in behalf of the Authority;

(j) Approve and submit the annual proposed budget of the Authority to the President of the Philippines through the DBM; and

(k) Formulate rules and regulations and exercise such other powers as may be required to implement the objectives of this Act.

SEC. 7. *Qualifications of the Chairperson and the Members of the Board.* - The Chairperson and the Members of the Board must possess the following qualifications:

- (a) Natural born Filipino citizen;
- (b) Holder of any bachelor's degree;
- (c) With five (5) years experience as an officer of a cooperative in the cluster one represents; and

(d) Must be a resident of the Philippines for at least five (5) years prior to appointment.

Any person appointed as Chairperson or Member of the Board shall, upon appointment, divest oneself of any direct or indirect pecuniary interest or dealings with any cooperative.

SEC. 8. *Term of Office.* - The Chairperson and Members of the Board shall serve for a term of six (6) years, without reappointment: *Provided*, That the Chairperson or a Member of the Board who has served the unfinished term of the one he/she succeeded and has served for less than one-half (1/2) of the full term shall be eligible for reappointment.

SEC. 9. *Removal from Office.* - The Chairperson and the Members of the Board may be removed from office for cause.

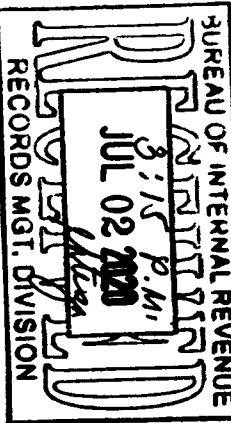
The person appointed for the unexpired term shall be eligible for reappointment: *Provided*, That the unexpired term is less than one-half of the prescribed term.

SEC. 10. *Meetings of the Board.* - The Board shall meet at least once a month for the transaction of its regular business. Under exceptional circumstances, special meetings may be called by the Chairperson or majority of the Members to discuss and decide urgent matters. A majority vote by the entire Board shall be required for a decision.

The meeting shall be presided by the Chairperson. However, in the absence of the Chairperson, the most senior Member of the Board in terms of appointment shall serve as the Acting Presiding Officer, or in his/her absence the Board shall elect from among themselves an Acting Presiding Officer.

All regular and special meetings of the Board shall be held at the head office of the Authority or in any other place as may be determined by the Board.

SEC. 11. *Office of the Administrator and the Deputy Administrators.* - The Administrator of the Authority shall be appointed by the President of the Philippines, as



recommended by the Board of Directors, who shall have the rank of an Assistant Secretary, and shall execute and administer the policies, decisions, orders and resolutions approved by the Board and shall have the general executive direction and supervision of the work and operation of the Authority.

There shall be five (5) Deputy Administrators appointed by the Board of Directors who shall assist the Administrator, and who will be charged with the following specific concerns:

- (a) General Administration and Support Services;
- (b) Institutional Development;
- (c) Legal Affairs;
- (d) Registration, Supervision and Examination; and
- (e) Credit Surety Fund (CSF).

SEC. 12. *Qualifications of the Administrator.* – The Administrator must possess the following qualifications:

- (a) Natural born Filipino citizen;
- (b) Holder of any bachelor's degree;
- (c) Must possess the necessary civil service eligibility; and
- (d) With five (5) years experience as an officer of a cooperative or official or employee in a government office or NGO dealing with cooperatives.

Any person appointed as Administrator shall, upon appointment, divest oneself of any direct or indirect pecuniary interest or dealings with any cooperative.

SEC. 13. *Powers and Functions of the Administrator.* – The Administrator of the Authority shall have the following powers and functions:

(a) Prepare, consolidate and submit periodic reports for the consideration of the Board;

(b) Implement a human resource management system in accordance with existing civil service laws, rules and regulations that will promote professionalism and excellence in accordance with sound principles of management;

(c) Prepare the proposed annual and supplemental budget of the Authority for the consideration and approval of the Board;

(d) Submit report to the President of the Philippines and Congress on the performance and accomplishment of the Authority on an annual basis;

(e) Appoint personnel lower than the position of Deputy Administrators;

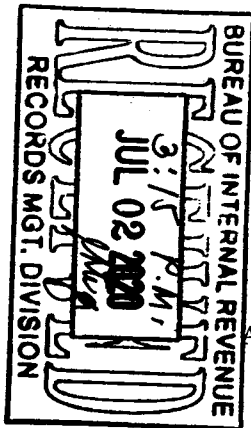
(f) Represent the Authority in all undertakings and where its presence is required; and

(g) Perform such other functions as may be required by law.

SEC. 14. *Registration for Tax Exemption.* – The Authority shall furnish the Bureau of Internal Revenue (BIR), LGUs which include provinces, highly-urbanized and independent cities, and other concerned agencies a certified list of duly registered cooperatives for purposes of processing tax exemptions.

Any public official or employee who violates or in any manner circumvents this provision shall be dealt with in accordance with Article 140 of Republic Act No. 9520.

SEC. 15. *Prohibition.* – Except as provided for under Article 130 of Republic Act No. 9520, the use by any person or organization of the word “cooperative”, “coop”, “co-op” and “koop” in their business name, unless duly registered with the Authority, shall be prohibited and shall be penalized under Article 140 of Republic Act No. 9520.





SEC. 16. *Settlement of Disputes.* - As far as practicable, disputes between and among members, officers, and directors of cooperatives, and between and among cooperatives shall be settled in accordance with Article 137 of Republic Act No. 9520, and Republic Act No. 9285, and Section 4(u) of this Act.

SEC. 17. *Training Standards for Cooperative Officers and Members.* - The Authority, in partnership with learning and training institutions with the cooperative sector, shall formulate standards of training requirements for cooperative officers and members to ensure compliance thereof.

The Authority may accredit organizations other than cooperatives but duly registered under Philippine laws and engaged in cooperative promotion, organization, research and education, as nonacademic training institutions.

Upon request of cooperatives, state universities and colleges (SUCs) shall provide technical assistance and guidance to cooperatives in the communities where they are located. The SUCs may engage the support and participation of unions and federations of cooperatives in the implementation of this provision.

SEC. 18. *Partnership with the Cooperative Sector.* - A strong partnership between the Authority and the cooperative sector and the academe shall be established in implementing the developmental functions of the Authority as stated in Section 4, paragraphs (a), (b), (aa), (bb), (cc), (dd), (ee), (ii) and (jj), and Section 17 of this Act to ensure the maximum participation of the cooperative sector on matters of government plans, projects and policies affecting cooperatives.

The Authority, the cooperative sector, and the academe shall formulate guidelines for the implementation of the partnership that may give rise to the recognition of apex organizations and a national alliance representing all types and categories of cooperatives, as provided for under Section 4(z) of this Act, that shall function as the overall consultative and coordinating body with the Authority.

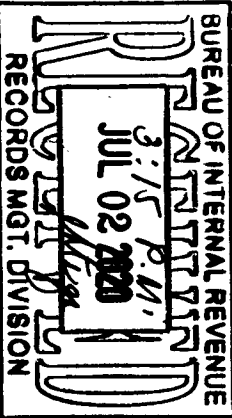
The Authority shall recognize cooperative unions and federations under Articles 24 and 25 of Republic Act No. 9520, and issue guidelines to promote and develop these secondary cooperatives.

SEC. 19. *Cooperatives in the Education System.* - The history, philosophy, concepts, values, principles and practices of cooperatives and their role in nation building, shall be part of the curriculum of both in formal and nonformal education.

Notwithstanding existing laws, memorandum orders and directives, cooperativism as a tool for self-empowerment and nation building shall be included in the curricula of senior students in all the secondary educational institutions and in the syllabus of any social and civic studies subject in the K to 12 level.

Cooperatives development and administration may be offered as a field of study in the baccalaureate, post baccalaureate and masteral programs in SUCs: *Provided*, That SUCs may also offer the courses on a nontraditional approach under the equivalency program of such SUCs accrediting the equivalent training that an officer has undertaken to the relevant subject offering in the curriculum: *Provided, further*, That in cases where the SUCs do not offer a separate academic program in cooperative development and administration, the SUCs shall include a three (3)-unit subject in the curricula of accountancy, agribusiness, agriculture, agricultural economics, business, community development, economics, education, environmental sciences, social sciences, political economy and other curricula that can be instrumental in the development of cooperatives.

SEC. 20. *Cooperatives in the Agriculture Sector and Fishery Sector.* - The promotion and development of agricultural, agrarian and aqua cooperatives: farmers, dairy and fisherfolk and, in coordination with the Department of Agriculture (DA) and its attached agencies and government-owned and -controlled corporations (GOCCs), Department of Agrarian Reform (DAR), National Commission on Indigenous Peoples (NCIP) and other government agencies shall be a



priority program of the Authority to ensure food security and reduce rural poverty.

SEC. 21. *Cooperatives in the Banking System.* – The promotion and development of cooperative banks, as part of the banking system and of financial service cooperatives as defined in Republic Act No. 9520, shall be a special concern of the Authority which shall undertake the necessary program in collaboration with the Bangko Sentral ng Pilipinas (BSP) and the cooperative sector concerned.

SEC. 22. *Cooperatives Engaged in Services Covered by Other Laws.* – Registered cooperatives shall secure the necessary licenses, franchises, certificates of authority and permits from other appropriate agencies with jurisdiction over their activities, if required by other existing laws, rules and regulations.

SEC. 23. *Reorganization of the Authority.* – The Authority shall be reorganized within one hundred twenty (120) days from the effectivity of this Act in accordance with Republic Act No. 6656, otherwise known as the “Act to Protect the Security of Tenure of Civil Service Officers and Employees in the Implementation of Government Reorganization”.

SEC. 24. *Transitory Provisions.* – Upon the effectivity of this Act, the personnel of the Authority shall, unless removed for cause and after due process, continue to perform their duties and responsibilities without diminution of their rank, salaries and other emoluments.

The CDA created under Republic Act No. 6939 is hereby reorganized and its employees are hereby absorbed in the Authority created under this Act, in accordance with its staffing pattern, subject to civil service laws, rules and regulations and DBM rules and regulations: *Provided, finally,* That those who opt to retire or separate from office voluntarily shall be given separation pay computed based on DBM guidelines and regulations.

The incumbent Chairperson and Administrators of the CDA shall continue to serve and act as Chairperson and

Members of the Board until the new composition of the Board shall have been constituted.

The Authority shall collect existing accounts receivables from the transfer of funds from the DA under Presidential Decree No. 175, as amended, and such other funds coursed through the Authority, or enter into compromise agreements or the condonation of said accounts, subject to rules and regulations as may be prescribed by the Authority and the Commission on Audit (COA).

All assets and liabilities of the current CDA as well as the unexpended appropriations shall be transferred to the Authority.

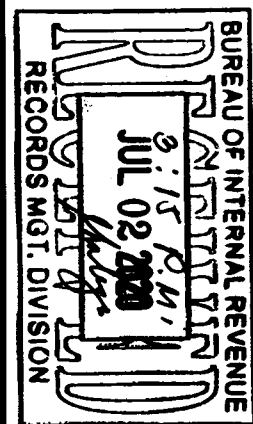
SEC. 25. *Appropriations.* – The amount necessary to implement this Act shall be charged against the current year’s budget of the CDA. Thereafter, the amount necessary for its continued implementation shall be included in the annual General Appropriations Act.

SEC. 26. *Implementing Rules and Regulations.* – The Board shall, in consultation with the cooperative sector and other concerned government agencies, formulate the IRR within ninety (90) days upon the effectivity of this Act. The IRR shall take effect within fifteen (15) days after publication in the *Official Gazette* or in two (2) newspapers of general circulation. All subsequent amendments to the IRR shall also be published before taking effect.

SEC. 27. *Information Campaign.* – The Authority is mandated to conduct a massive information campaign on the provisions of this Act upon its effectivity.

SEC. 28. *The Joint Congressional Oversight Committee on Cooperatives (JCOC).* – The Joint Congressional Oversight Committee created under Article 138 of Republic Act No. 9520 shall review and monitor the implementation of this Act.


SEC. 29. *Repealing Clause.* – Republic Act No. 6939, creating the “Cooperative Development Authority”, is hereby repealed. All other laws, decrees, executive orders, rules and regulations or parts thereof inconsistent with the provisions of this Act are hereby amended or modified accordingly.



SEC. 30. *Separability Clause.* - If for any cause, any part of this Act is declared unconstitutional, the rest of the provisions shall remain in full force and effect.

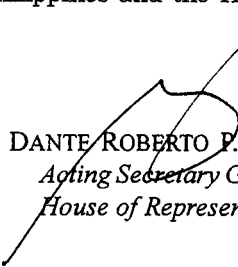
SEC. 31. *Effectivity.* - This Act shall take effect fifteen (15) days after its publication in the *Official Gazette* or in at least two (2) newspapers of general circulation.


Approved,

  
GLORIA MACAPAGAL ARROYO  
*Speaker of the House  
of Representatives*


  
VICENTE C. SOTTO III  
*President of the Senate*

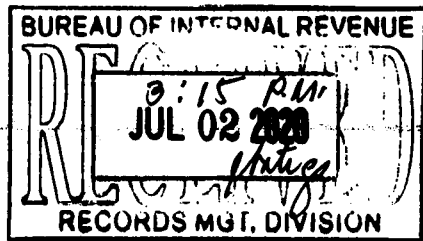
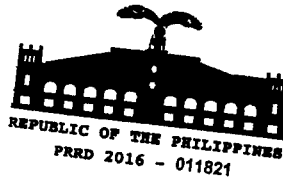
This Act which is a consolidation of Senate Bill No. 2063 and House Bill No. 9051 was passed by the Senate of the Philippines and the House of Representatives on June 3, 2019.


  
DANTE ROBERTO P. MALING  
*Acting Secretary General  
House of Representatives*

  
MYRA MARIE D. VILLARICA  
*Secretary of the Senate*

Approved: **AUG 08 2019**

  
RODRIGO ROA DUTERTE  
*President of the Philippines*



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