



Office of the President of the Philippines
PRESIDENTIAL COMMISSION FOR THE URBAN POOR

COMMISSION RESOLUTION NO. 12
Series of 2018

**“A RESOLUTION REQUESTING THE DEPARTMENT OF FINANCE TO
SPONSOR A FISCAL MEASURE EXEMPTING PCUP FROM PAYMENT OF
TRANSFER TAXES”**

WHEREAS, Section 10, Article XIII of the 1987 Constitution provides that “Urban and rural poor dwellers shall not be evicted nor their dwellings demolished, except in accordance with law and in a just and humane manner”;

WHEREAS, pursuant to this constitutional mandate, Section 28 of Republic Act No. 7279, otherwise known as “Urban Development Housing Act (UDHA) of 1992”, prescribes certain requirements that must be complied with in the execution of demolition and/or eviction to be undertaken;

WHEREAS, under Section 28 of Republic Act No. 7279, otherwise known as “Urban Development Housing Act (UDHA) of 1992”, relocation shall be undertaken in cases of eviction and demolition pursuant to a court order involving underprivileged and homeless citizens;

WHEREAS, PCUP plays an important role in ensuring that no underprivileged and homeless citizens are evicted nor their dwellings demolished, without adequate consultations and adequate relocation in accordance with law and in a just and humane manner;

WHEREAS, by virtue of Executive Order No. 82, the Presidential Commission for the Urban Poor (PCUP) was mandated to review existing legislation, policies and programs of the government relating to the Urban Poor, in consultation with the latter;

WHEREAS, under the same law, PCUP is mandated to evaluate post and ongoing shelter-related projects of the government in squatter and resettlement areas in consultation with beneficiary communities;

WHEREAS, it is incumbent that emergency housing projects be undertaken by PCUP as part of the government effort to alleviate the plight of the urban poor;

WHEREAS, under Executive Order No. 82, the Presidential Commission for the Urban Poor (PCUP) further have the function and responsibility to request the assistance of any ministry, bureau, office or agency in the performance of its functions;

WHEREAS, this request shall cover sales and donations of real property involving PCUP pursuant to any of its projects including any transfer to qualified beneficiaries as identified by PCUP under any of its projects; as well as any transfer of properties as may be facilitated by PCUP from any of its donors to beneficiaries qualified by and endorsed by PCUP.

WHEREAS, This request is intended to prevent the delay in the transfer of properties from PCUP or other donors to the qualified beneficiaries of its projects; Facilitate a cost-efficient and economically sound transfer of property to the qualified beneficiaries as well as encourage donations of properties to the qualified beneficiaries.

WHEREAS, The Department of Finance (DOF), as the government's steward of sound fiscal policy, whose mission includes the formulation, institutionalization and administration of sound fiscal policies is in the best position to support and advocate for the request laid herein.

NOW THEREFORE, serving as a direct link of the urban poor to the government in policy formulation and program implementation addressed to their needs, the following request for a fiscal measure that will exempt PCUP from payment of transfer taxes is hereby adopted.

RESOLVED FURTHER, that a copy of this Resolution be transmitted to the Department of Finance (DOF) and Bureau of Internal Revenue (BIR) for coordination and facilitation of this request.

ADOPTION

Approved and adopted during the 3rd Regular Commission En-Banc Meeting (RCM No. 03-2018) held this 3rd day of September 2018 at the 6th Floor, PCUP Central Office, Quezon City.


NORMAN B. BALORO, RSW, MSSW
Commissioner


RANDY H. HALASAN
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