

LEVEL OF AWARENESS OF TEACHERS ON THE TRAIN LAW

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ABSTRACT

In this study, the researcher's goal was determined in the awareness of selected Public High School Teachers regarding the new Tax Reform for Acceleration and Inclusion (TRAIN) Law in Davao City. It is important to know how far their knowledge was, in initiating on what to do, and for them to understand more about this new tax system. The respondents were forty-three public teachers to represent 10% of its total population. This study was conducted using survey questionnaires which is based from Commission on Higher Education. The gathered data were analyzed statistically using frequency, mean and standard deviation, percentage and 4-point Likert scale.

Keywords: *Tax Reform for Acceleration and Inclusion Law, Teachers, Level of Awareness, New Tax System*

INTRODUCTION

The Filipino people possess a substantial understanding of the land taxation laws, which enables them to comprehend and alleviate the burden faced by responsible taxpayers. We aim to enhance the awareness of our fellow Filipinos regarding the advantageous implications of President Duterte's priority program. We will inform them that this tax reform package is genuinely supportive of the Filipino population and those in poverty, as it will contribute to the funding of the Duterte administration's 10-point socio-economic agenda, aimed at achieving significant and inclusive economic growth (Chua, 2017).

However, the awareness of US tax revenue is a mix of individual income taxes, corporate income taxes, social insurance taxes, taxes on goods and services, and property taxes. The mix of tax policies can influence how distortionary or neutral a tax system is. Taxes on income can create more economic harm than taxes on consumption and property. However, the extent to which an individual country relies on any of these taxes can differ substantially (Tax Foundation, 2021). The Russian Law provides exceptions for VAT taxation on the following transactions, among others: supply of fixed assets, intangibles and other properties to a non-profit organization for non-commercial activities; sale of shares; sale of land plots and shares in it; transfer of properties under concession agreements; and disposal of assets belonging to persons declared insolvent or bankrupt (ICLG.com, 2020). China's taxation on the VAT, taxpayers fall into one of two categories based on their

annual taxable sales amount: general taxpayers or small-scale taxpayers. Taxpayers with annual taxable sales exceeding the annual sales ceiling set for small-scale taxpayers must apply for general taxpayer status. A company must obtain VAT general taxpayer status in order to issue *fapiao*, which is a key requirement for conducting business (Canada, 2021). Japan's various tax incentives are available for certain business activities including: investment in productivity-improving assets (PIAs, or depreciable assets used for any revenue-producing activities), increasing wages and salaries (giving rise to a tax credit of up to 20% of the corporate tax liability for tax years starting on 1 April 2018 or later and ending on 31 March 2021). Other tax incentives are available for companies investing in R&D activities (Santander, 2021). The fundamental tenet of Singapore's tax policy is to keep tax rates competitive both for corporations as well as individuals. Keeping our corporate rate competitive will help us to continue to attract a good share of foreign investment. Keeping our individual rates low will encourage our people to work hard. It will also make risk-taking worthwhile and encourage entrepreneurship (SGAW, 2021).

The Philippines' tax system suffers from chronic weaknesses. Tax rates continue to be high, thus, discouraging investments. Tax effort levels are low and there are persistent calls to reduce personal and corporate tax rates to levels more consistent with comparable nations. Administrative efficiency is also low and tax leakages are high. Tax reforms were dictated by fiscal constraints in the aftermath of presidential transition in need of finances for new programs. Tax reform has been rationalized in the past as basis for achieving the

economic and political motives of policymakers and legislators, to enhance equity, efficiency, and simplicity of the tax system (CPBRD, 2021). The TRAIN aims to make the Philippine Tax System simpler, fairer, and more efficient to promote investments, create jobs and reduce poverty.

The Tax Reform for Acceleration and Inclusion (TRAIN) or the Republic Act No. 10963 was signed into law by President Rodrigo Duterte on December 19, 2017 and implemented on January 1, 2018. It was the initial package of the Comprehensive Tax Reform Program, which aims to rationalize the Philippine tax system.

(1) Individual Income

Before: Below PhP 10,000: 5% (1) Over PhP 500,000: 32% (2) Exclusions/ Deductions - Personal Exemption of PhP 50,000 and PhP 25,000/dependent (3) Tax-exempt bonus - PhP 82,000 (4) Employees of RHQ, ROHQ, OBU, and Petroleum Service Contractors – 15%. Deadlines (1) Deadline for 1st Quarter and Annual ITR – April 15 (2) Deadline for 2nd installment of annual Income Tax Due – July 15. In FBT rate – 32%

Now: From January 1, 2018 to December 31, 2022 (1) Below PhP 250,000: 0% (2) In excess of PhP 8M: 35% *Optional: For self-employed, if gross sales/receipts exceed PhP 250K but not over PhP 3M – 8%* (3) Exclusions/Deductions- No personal/ additional exemption (4) Tax-exempt benefit ceiling (including 13th month bonus and other de minimis benefits) – PhP 90,000 (5) Employees of RHQ, ROHQ, OBU, and Petroleum Service Contractors registered by Jan. 1, 2018 – 15%. Deadlines (1) Deadline for Annual ITR (employed) – April 15 (2) Deadline for 1st Quarter (for

self-employed) – May 15 (3) Deadline for 2nd installment of annual Income Tax Due – Oct 15. For FBT rate – 35% in.

(2) Passive Income (Final Tax) Before:

(1) PCSO & Lotto Winnings – Exempt **(2)** Interest on FCDU deposits – 7.5% **(3)** CGT on unlisted shares – 5% or 10% **(4)** SIT on listed shares – 0.50 of 1% **Now:** **(1)** PCSO & Lotto Winnings – taxable above Php 10,000 **(2)** FCDU deposits – 15% **(2)** CGT on unlisted shares sold by individuals and domestic corporations – 15% **(3)** SIT on listed shares – 0.60 of 1%

(3) Excise Tax

A. Tobacco Products **(1)** Excise tax of Php 31.20 per pack **(2)** 4% annual increase **Now:** **(1)** Php 32.50 – Jan 2018 **(2)** Php 35.00 – Jan 2019 **(3)** Php 37.50 – Jan 2020 **(4)** Php 40.00 – Jan 2022.

B. Petroleum Products Before: **(1)** Diesel – Php 0.00 per liter **(2)** Unleaded & Premium Gasoline – Php 4.35 per liter **Now:** Diesel **(1)** Php 2.50 – 2018 **(2)** Php 4.50 – 2019 **(3)** Php 6.00 – 2020; Gasoline **(1)** Php 7.00 – 2018 **(2)** Php 9.00 – 2019 **(3)** Php 10.00 – 2020.

C. Mineral Products Before: **(1)** Excise tax of Php 10.00 per metric ton of coal **(2)** Various rates on other minerals **Now:** **(1)** Php 50.00 – Jan 2018 **(2)** Php 100.00 – Jan 2019 **(3)** Php 150.00 – Jan 2020 **(4)** 100% increase in rate of other minerals.

D. Automobiles Before: **(1)** 2% for up to Php 600,000 **(2)** Php 12,000 + 20% of excess over Php 600,000 **(3)** Php 112,000 + 40% of excess over Php 1.1M **(4)** Php 512,000 + 60% of excess over Php 2.1M **Now:** **(1)** 4% for up to Php 600,000 **(2)** 10% for over Php 600,000 to Php 1M **(3)** 20% for over Php 1M to Php 4M **(4)** 50% for over Php 4M.

E. Sweetened Beverages Before: *NONE* Now: (1)
Using caloric and non-caloric sweeteners – Php 6.00/liter
(2) Using high-fructose corn syrup – Php 12.00/liter.

F. Invasive Cosmetic Procedures Before: *None* Now:
(1) *5% on invasive cosmetic procedures.*

(4) Estate

Before: (1) Progressive rates of 5% of 20% (2) Exemption of family home – Php 1M (3) Standard deduction – Php 1M (4) Deadline – within 6 months (5) Final withholding tax – none.

Now: (1) A flat rate of 6% (2) Exemption of family home – Php 10M (3) Standard deduction – Php 5M (4) Deadline – within 1 year (5) Final Withholding tax on bank withdrawals – 6% .

(5) Donations

Before: (1) 2%-15% on donations to relatives (2) 30% on donations to strangers (*i.e., donations of corporations and other juridical entities*).

Now: (1) A single tax rate of 6% of net donations for gifts above Php 250,000 yearly regardless of relationship to donor.

(6) Documentary Stamp

Before: *Documentary stamp tax on various transactions*

Now: *100% increase in rate, except for: (1) DST loans, from Php 1.00 to Php 1.50 per Php 200 (2) No increase on sale of real property and certain insurance policies.*

(7) Tax Filing

Before: *Monthly filing of withholding/percentage tax returns*

Now: *Quarterly filing of withholding (except compensation)/percentage tax returns .*

(8) Value-Added Tax

Before: (1) Threshold – Php 1,919,200 (2) Sales of Medicines – 12% (3) Association dues – 12% (4) Amortization of input VAT on capital goods (5) Transfer under 40(c)(2) – 12% (6) VAT-exempt sale of residential lot – not more than Php 1,919,200; House and Lot – not more than Php 3,199,200 (7) Sales of goods to PEZA – 0% .

Now: (1) Threshold – Php 3M (2) Sales of Medicines for diabetes, high cholesterol, and hyper-tension – VAT-exempt (3) Association dues – VAT-exempt (4) Amortization of input VAT on capital goods – repealed by 2022 (5) Transfer under 40(c)(2) – VAT-exempt (6) VAT-exempt sale of residential lot – not more than Php 1.5M; house and lot – not more than Php 2.5M (*By 2021, only house and lot – not more than Php 2M*) (1) Sales of goods to PEZA – 12% upon implementation of enhanced VAT refund system.

(9) Penalty Interest

Before: 20% Per annum.

Now: Double the legal interest rate per annum (D&V Philippines, 2021).

The study conducted by Manasan (1981) examined the relationship between public finance and taxation, while the literature review by Gloria, Mendoza, and Reyes (2014) specifically analyzed the revisions in Philippine income tax. This survey differs from prior studies as it focuses on the new tax reform law (TRAIN LAW) and aims to assess the public's awareness of its implementation and its impact.

The researchers' goal was determined in the awareness of selected Public High School Teachers regarding the new Tax Reform for Acceleration and

Inclusion (TRAIN) Law in Davao City. Also, to explained what areas the government lacking upon informing the respondents about Tax Reform for Acceleration and Inclusion (TRAIN) Law, since it was illustrated and analyzed especially in the state of consciousness of the respondents regarding the said tax law.

Statement of the Problem

The researchers would like to know the level of awareness about Tax Reform for Acceleration and Inclusion (TRAIN) Law regarding its: Provisions, Implementation and Goals, and Objectives. Also, to know what are their thoughts or comments about Tax Reform for Acceleration and Inclusion (TRAIN) Law.

It sought to answer the specific questions.

1. What is the level of demographic profile of the respondents in terms of:
 1. Sex,
 2. Rank category, and
 3. Age?
2. What is the degree of awareness in the TRAIN LAW in terms of:
 1. Provision, and
 2. Implementation?

Theory Based

Awareness of Awareness - Brentanian Theory
Franz Brentano (1838 - 1917) created the theory. Bretano created this kind of theory of consciousness, because he believed that in every experience of a person it involves awareness itself. In other words, all conscious experience is in a certain fundamental sense 'self-

intimating'; all conscious awareness constitutively involves awareness of that very awareness (Montague, 2017).

Conceptual Framework

TRAIN LAW —————→ LEVEL OF AWARENESS

METHOD

Research Design

The researcher used a descriptive design in which the data would be interpreted and explained through survey questionnaires. In this study, the researcher gathered information and distributed questionnaires in attaining the objective of the study, which is to know the percentage of people who are aware of the new tax system.

Procedures

The researcher observed the following procedures in gathering of data.

Step 1. A letter was sent to the Department of Education Superintendent expressing the researchers' intent to conduct a study on Level of Awareness of Public High School teachers regarding the Tax Reform for

Acceleration and Inclusion Law at the Davao City National High School.

Step 2. After the formal request granted, the formulation of survey questionnaire was started by the researchers; it was validated by three selected faculties of JMC to certify that the formulated survey questionnaire has answered the study's statement of the problem.

Step 3. Validated survey questionnaires are distributed randomly to the public high school teachers in Davao City representing its 10% population.

Step 4. Answered questionnaires were collected and undergone a detailed analysis. The analysis and interpretation of data was completed with the helped of the chosen statistician to process the gathered data into useful information that are presented in order to come up with the interpretation, presentation of results, conclusions and recommendations of the study.

Instrument

In this study, the researcher used the quantitative approach. The instrument is a survey questionnaire and it is divided into three parts. The first part was the personal information of the respondents; the second part was composed of items that measure the awareness level of the selected public high school teachers regarding the Tax Reform for Acceleration and Inclusion Law. The third part was an open-ended question that corresponds to their comments and thoughts about the Tax Reform for Acceleration and Inclusion Law.

Data Collection

The researchers used the researchers-made survey questionnaire in gathering of data. There are questions to determine the level of awareness regarding the Tax Reform for Acceleration and Inclusion law in terms of provision, implementation and the goals and objective. In this part, the researchers used the 4-point Likert scale to determine the responses from the survey participants.

Data Analysis

The researcher used 4-point Likert scales to determine the level of awareness of the respondents regarding to the provisions, implementation, goals and objectives of the Tax Reform for Acceleration and Inclusion Law. After the data gathered, organized, and codified, the results were analyzed and interpreted on the purpose of the study.

Frequency. These tools were used to describe gathered data for the demographic profile of the respondents. The researcher observed that female has a higher representation of 58.14% while the male is the lowest in terms of frequency with a value of 41.86 or 42% which means that majority of the respondents are females.

Percentage. A percentage was used to determine the proportions of the respondents in regards with their answers. Mean and Standard Deviation. This was used to identify the level of awareness of the selected public high school teachers regarding the Tax Reform for Acceleration and Inclusion Law.

RESULT AND DISCUSSION

Table 1 explained the distribution of respondents in terms of sex, the female has a higher representation of 58.14% while the male is the lowest in terms of frequency with a value of 41.86 or 42%. This means that majority of the respondents were females who gave their understanding and knowledge about train law and it's implementing rules and regulation that could affect the way they lived in this country. In the educational department, female is the dominating gender in the workplace.

Table 1. Profile of Teachers in terms of Sex

Sex	Frequency	Percent
Female	25	58.1%
Male	18	41.9%
TOTAL	43	100%

As presented in Table 2 is the distribution of respondents in terms of Category. The frequency are as follows: twenty-six (26) respondents are Teacher I, five (5) respondents are Teacher II, eight (8) respondents are Teacher III, two (2) respondents are Master Teacher I and two (2) respondents are Master Teacher II. The highest category is Teacher I, which has 60.47% and the lowest category are Master Teacher I and Master Teacher II, which has 4.65 or 5%. This means that the majority category of respondents is Teacher I. Most of the respondents are Teacher I, they are the newly hired teachers. Normally in High Schools they have a ratio of 4 is to 1. It means that there are 4 lower rank teachers (Teacher I, II and III) to be paired with 1 Master Teacher.

That is why the result shows there are more Teachers I other than the remaining category.

Table 2. Profile of the Respondents in terms of Category

Category	Frequency	Percentile
Teacher I	26	60.47%
Teacher II	5	11.63%
Teacher III	8	18.60%
Master Teacher I	2	4.65%
Master Teacher II	2	4.65%
Total	43	100.0%

As explained in Table 3 is the distribution of respondents in terms of age, the frequencies are as follows: Aged 31-40 years old has higher representation 44.19% while the Aged 51-60 years old is the lowest in terms of frequency with a value of 11.63%. This means that younger teachers out of the individual ages from 18-40 years old strongly favor train law. However, majority of the respondents believes that the train law was good for the long run.

Table 3. Profile of the Respondents in terms of Age

AGE	FREQUENCY	PERCENTILE (%)
18-30 years old	11	25.58
31-40 years old	19	44.19
41-50 years old	8	18.60
51-60 years old	5	11.63
Total	43	100.0

Table 4 presents the level of awareness of respondents regarding various provisions of the Tax Reform for Acceleration and Inclusion (TRAIN) law in the Philippines. The respondents exhibit a very high level of awareness that the TRAIN law is the new tax system in the Philippines, with a mean score of 3.56 (SD = 0.59). Awareness that the TRAIN law is stated in Republic Act 10963 is moderate, with a mean score of 3.16 (SD = 0.75). Respondents also show very high awareness that the TRAIN law became effective on January 1, 2018, with a mean score of 3.35 (SD = 0.65).

Table 4. Level of Awareness of the Respondents in terms of Provision

Level of Awareness in terms of Provision	Standard Deviation	Mean	Descriptive Level
1. Tax Reform for Acceleration and Inclusion (TRAIN) law is the new tax system in the Philippines.	.59	3.56	Very High
2. Tax Reform for Acceleration and Inclusion (TRAIN) law is stated in Republic Act 10963.	.75	3.16	Moderate
3. Tax Reform for Acceleration and Inclusion (TRAIN) law is effective last January 1, 2018.	.65	3.35	Very High
4. It simplifies the Personal Income Tax system by integrating the basic personal and additional exemptions and premiums paid on health and/or hospitalization insurance into the PhP250,000.	.64	3.33	Very High
5. Whether the taxpayer is single, married, head of the family, with or without dependents, the taxpayer is exempted from paying personal income tax (PIT) as long as he /she is earning less than P21,000 a month.	.70	3.47	Very High
TOTAL	.51	3.37	Very High

Additionally, the awareness that the TRAIN law simplifies the personal income tax system by integrating personal exemptions and premiums paid on health and/or hospitalization insurance into the PhP250,000 threshold is very high, with a mean score of 3.33 (SD = 0.64). Finally, respondents exhibit very high awareness that taxpayers earning less than PhP21,000 a month are exempt from paying personal income tax (PIT), regardless of their marital status or family headship, with a mean score of 3.47 (SD = 0.70). Overall, the total mean score of 3.37 (SD = 0.51) indicates a very high level of awareness among respondents regarding the provisions of the TRAIN law.

Table 5 presents the level of awareness of respondents regarding various aspects of the implementation of the Tax Reform for Acceleration and Inclusion (TRAIN) law. Respondents exhibit a very high level of awareness that self-employed and professional taxpayers (SEP) whose annual taxable income is PhP250,000 and below or less than PhP21,000 a month are exempt from personal income tax, with a mean score of 3.51 (SD = 0.63). Awareness that the 13th-month pay and other bonuses that will not exceed PhP90,000 are tax-exempt is also very high, with a mean score of 3.34 (SD = 0.78).

Respondents show moderate awareness that businesses with total annual sales of PhP3 million and below are exempt from paying Value Added Tax (VAT), with a mean score of 3.05 (SD = 0.82), and that persons with disabilities (PWD), senior citizens, and cooperatives are exempt from VAT, with a mean score of 3.23 (SD = 0.81). The awareness that the VAT-free importation of personal belongings of Overseas Filipino Workers

(OFWs) or Filipinos settling in the Philippines is starting from 2019 is moderate, with a mean score of 2.95 (SD = 0.84).

Table 5 Level of Awareness of the Respondents in terms of Implementation

Implementation	Standard Deviation	Mean	Descriptive Level
1. Self-employed and Professional Taxpayer (SEP) whose annual taxable income are P250,000 and below or less than Php21,000 a month is exempted from the personal income tax.	.63	3.51	Very High
2. 13 th month pay and other bonuses that will not exceed Php90,000 are tax exempted.	.78	3.34	Very High
3. Business with total annual sales of Php3 million and below are exempt from paying Value Added Tax (VAT).	.82	3.05	Moderate
4. Person with Disabilities (PWD), Senior Citizen and Cooperatives are exempted from Value Added Tax (VAT).	.81	3.23	Moderate
5. Value Added Tax (VAT) free importation of personal belongings of Overseas Filipino Workers (OFW's) or Filipinos settling in the Philippines.	.84	3.16	Moderate
6. Sale of drugs for Diabetes, High Cholesterol, and Hypertension are Value Added Tax-free (VAT free) starting 2019.	.78	3.16	Moderate
7. Starting 2021, socialized and mass housing projects Php2 million and below are exempt from Value Added Tax (VAT).	.84	2.95	Moderate
8. Sale of electricity subject to 12%VAT or Value Added Tax.	.74	3.02	Moderate
9. To promote a healthier Philippines, sugar sweetened beverages will be taxed.	.69	3.40	Very High
10. Php6.00 per liter will be taxed for drinks using sugar and artificial sweeteners like soft drinks and juice.	.67	3.30	Very High
11. All kinds of milk, 3 in 1 product like "Nescafe" and 100% pure juices are exempted from tax.	.89	3.14	Moderate
12. An increase of excise tax on fuel.	.85	3.19	Moderate
13. Automobiles are imposed with an excise tax however, pick-up trucks and electric vehicles are exempted from excise taxes.	.71	3.21	Moderate

Further, respondents have moderate awareness regarding the VAT exemption on the sale of drugs for diabetes, high cholesterol, and hypertension ($M = 3.16$, $SD = 0.78$), the sale of electricity subject to 12% VAT or VAT exemption ($M = 3.02$, $SD = 0.74$), and the promotion of healthier lifestyles through the taxation of sugary sweetened beverages ($M = 3.40$, $SD = 0.69$). The taxation of drinks at PhP6.00 per liter and the imposition of excise taxes on automobiles are also moderately known among respondents, with mean scores of 3.30 ($SD = 0.67$) and 3.21 ($SD = 0.71$), respectively.

Finally, Table 6 presents the overall results of the level of awareness among respondents in terms of provisions, implementation, goals, and objectives of the Tax Reform for Acceleration and Inclusion (TRAIN) law. The data indicates that awareness of the provisions has the highest mean score of 3.37, signifying that respondents are very aware of the specific provisions of the tax reform.

Table 6. Summary of the indicators of awareness on TRAIN Law

Awareness on TRAIN Law	Standard Deviation	Mean	Descriptive Level
Provision	.51	3.37	Very High
Implementation	.59	3.18	Moderate
Goals and Objectives	.73	3.18	Moderate
TOTAL	.56	3.24	Moderate

Both the implementation and goals of the TRAIN law have a mean score of 3.18, indicating that respondents are moderately aware of these aspects. This suggests that while respondents are well-informed about the provisions, their understanding of the implementation

and the broader goals of the tax reform is comparatively lower.

In summary, the overall awareness of the TRAIN law, encompassing provisions, implementation, goals, and objectives, is moderate, with a mean score of 3.24. This variation in awareness levels highlights the need for enhanced information dissemination and education efforts to ensure that all aspects of the TRAIN law are fully understood by the public. Overall, the findings reflect differing levels of understanding and information dissemination among the surveyed group, with very high awareness for some provisions and moderate awareness for others.

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

It was concluded that the level of awareness of the respondents regarding the Tax Reform for Acceleration and Inclusion Law varies. In terms of its provision the respondents are highly aware of it. Moreover, the implementation and the goals and objective have the same results. It states that the respondents are moderately aware of the implementation, goals and objective in the Tax Reform for Acceleration and Inclusion Law.

Based upon the comments and thoughts of the respondents, it shows that they have different perspective concerning to the new Tax system. Hence, the respondents showed that Tax Reform for Acceleration and Inclusion Law is truly helpful as it benefits the Filipinos in terms of the future and current projects of the

government such as the infrastructure program, the health services and for the education of the people. On the other hand, some has negative impact to the newly Tax System since it is implemented without disseminating the information well to the public or media.

In the end, whether a small or large taxpayer, it is important that people are more aware of our new tax system and at the same time have due diligence in tax planning. It is also ensuring that people are paying the right taxes and they do not wait for the Bureau of Internal Revenue to issue an admonish letter and closure of the business. Facing possible assessments or tax evasion cases on small and medium enterprises, academic institutions and big scale companies.

Recommendations

The people should be knowledgeable about the new tax system so that they will be aware of all the projects and decisions of the government. In this regard, they will be able to cope up with all the changes that they will encounter in the new tax system. Just like the increasing prices of goods due to TRAIN, they must know how to allocate their budget in order for them to compensate their daily needs. Likewise, as taxpayers, they should be aware of their due taxes to avoid penalties and sanctions.

As for the government, just like *Department of Finance and other government agencies*, they should conduct more seminars and orientation which aim to introduce more this Tax Reform for Acceleration and Inclusion law and its implementing rules and regulation to the public especially for the teachers who are moderately

aware in terms of its provision, implementation, objectives and goals. It is so much important to make them aware in order to have successful implementation in coming years.

For future researchers, expand the scope of the respondents to get more accurate data, as long as the resources and time will allow. Also, to have a more relevant data they should research a more unique method that would contribute in enhancing the awareness of the teachers regarding Tax Reform for Acceleration and Inclusion Law and its implementing rules and regulation.

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